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— Buy United States War Bonds and Stamps —

National Municipal Review

Editorial Comment

A Time to Try Men's Constitutions

NOW is not only the time for all good men to come to the aid of their country; it is also a peculiarly appropriate time to strip for action, eliminate fat in the head as well as on the tummy, and to be intolerant of waste and inefficiency not only in the kitchen but also in public affairs.

This war is unique in many ways. Our attitude toward it is cold, calm, determined. We are infinitely more grown-up about it than we have been in previous wars. The hysteria and excesses in the name of patriotism are miraculously lacking; but we are no less patriotic.

One demonstration of our calm is found in the fact that three states are taking the present as the time to streamline their constitutions. And, let it be said parenthetically, there are few if any state constitutions in this country which would not benefit from a good measure of high-minded overhauling to bring order out of the chaos which has accumulated over long years of tinkering.

Missouri has chosen delegates for a convention to revise its constitution. The Georgia legislature¹ has provided for a committee to study its constitution and to propose changes. New Jersey's legislature¹ has finally voted to let the people decide whether the next legislature shall be constituted also a convention to revise that state's century-old and badly outmoded basic document.

¹See pages 328 and 329.

These three efforts, in addition to the scores of others currently being made in communities, counties, and states to provide more workable governments, are especially refreshing in view of the inevitable cry of the obstructionists that during a war there should be no basic changes even though they be for the purpose of saving money which we can't afford to squander or of strengthening and preserving at home the democratic processes for which we are waging the most difficult war in history.

Such an argument is, of course poppycock. The obstructionists always have a reason. Let it be remembered that some of the most honored leaders of the American Revolution were only barely stopped from making this country a monarchy in the hope of bringing immediate unity and of forestalling "dangerous" discussion. After this war there will be a cry for a return to "normalcy." If times are good, it will be argued that we should do nothing for fear of making them bad. If bad, we will be warned against making them worse. In the eyes of the obstructionist there is always an excuse for retaining the confusion on which he feeds.

We must be on guard against cheap emotional stunts such as the disciplined descent of World War I veterans on the committee of the New Jersey legislature last year with the cry: "This will be a stab in the back

to the men in the armed forces." Interestingly enough, the veterans came from Boss Hague's Jersey City; and no one doubted, anyway, that Mr. Hague would like to keep things as they are, or at least no better. But temporarily this empty emotion-alism blocked the action taken later.

In Houston and some other cities attempting to clean up local situations, on the other hand, this type of "red herring" was easily disposed of with the answer that during a war it is especially imperative that all governments operate as effectively, efficiently, economically, and decently as possible.

It is to be hoped that the mature at-

titude with which we are waging this war will continue to prevail. There will be no aid to victory in permitting the distortion of our patriotism. The pardonable pride in our past progress, in the high principles to which we have tried to adhere, and in the ideals toward which we have been haltingly marching should never be permitted to lure us into the smug belief that we have now or ever will reach our ultimate goal. We are still pretty far from perfection in most things; and we are more capable of purposeful, constructive change during periods of upheaval than when things are what is known as normal.

What's in a Name?

AMONG the important problems which should be high on the list of postwar projects is that of education for citizenship. Of course we don't want to gorge either youth or adult with any hateful doctrine such as those employed in other countries with the deliberate aim of bringing on this war, but we might well be giving serious thought now to sensible plans designed to give citizens an appreciation of our way of life.

Many good experiments have been tried and are now in progress. Among these is the observance of National Citizenship Day in recognition of the native-born new voter's attainment of his majority. This observance was originally planned as the climax of a program of forums, round-table discussions, panel discussions, lectures, and conventions of new voters to help our youth step over

the threshold of adult life with a purposeful appreciation of not only the privileges but also the responsibilities of citizenship.

The tendency to permit this deeply constructive plan to become just another patriotic celebration, against which these pages warned several years ago, unfortunately has continued. Had it not been for the war and the consequent absence of a large proportion of our young men, this easier course might have met more resistance.

One thing which tended to undermine the original idea of a serious adult education program was the last-minute re-naming of National Citizenship Day "I Am an American Day." There are many reasons why this choice was undesirable. For one, it behooves us, in the interests of

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Private Enterprise Plan in Housing Faces First Test

Insurance company to undertake redevelopment of New York blighted area after war under new law to encourage the use of private capital.

By PAUL WINDELS

President, Regional Plan Association of New York

SEVERAL weeks ago announcement was made of a new housing project for the lower East Side of the Borough of Manhattan. This project is to be undertaken by the Metropolitan Life Insurance Company immediately after the close of the war.

The significance of this enterprise as a step in the rebuilding of New York City can be appreciated not only by the magnitude of the plan but also by a review of the factors which have compelled official and private action in New York City's fight to check the processes of decay in its older sections. These factors have resulted in a drift to the suburbs of those willing to spend long hours of daily travel to and from their work in the city in order to enjoy wholesome conditions for family life not to be found in the city itself.

The Regional Plan Association defines the metropolitan area in which this shifting of population has been under way since the turn of the century as a belt of twenty-two counties in three states surrounding the Port of New York. Only five of these are in the city proper. The remaining seventeen are suburban areas whose population in substantial part originally settled from the older portions of the city.

This drift from city to countryside is not, of course, peculiar to New York City, but in times past there have been factors at work which have aggravated the general tendency.

Throughout all its history, the Port of New York has been the focal point of the pressure of immigrant population. Much of it settled in the older areas of the city and, while temporarily blocking the holes caused by the movement away of earlier inhabitants, it also, by reason of congestion and low living standards, accelerated the trend toward neighborhood deterioration.

About twenty years ago immigration stopped and the birth rate began to decline. The trend to the countryside continued, however, and there was a declining number of new residents to take the places of those who left. Large areas of the city suffered tremendous decreases in population and conditions of blight and decay were aggravated.

This caused widespread concern for the future of the city. In addition to leaving behind it unused facilities for public services installed by heavy capital outlays—some still not paid for—much of this population shifted not beyond the borders of the city but to its outlying un-

developed areas where these public facilities had to be duplicated.

This mass migration was greatly aided by the extension of the longest local rapid transit system in the world to the very limits of the city's borders. It is now possible to ride for over twenty-seven miles in the City of New York on a five-cent fare. In times past the people of the city have been inclined to boast about this but today they are beginning to realize that it is one of the basic reasons for many of their municipal financial problems. It is an interesting fact that both the deficits created by the less-than-cost fare and the heavy capital outlays for a population attracted to the city's outlying sections by the transit system are unexpected by-products of the city's venture into rapid transit. The system has also, of course, tremendously increased the city's assessment rolls by spreading population.

The long-range problem is one of profound difficulty and perplexity. How can we stop the drift away from the city and maintain assessed valuations in the older areas? We depend on real estate taxes to pay most of the cost of running our city as well as its capital debt.

The first approach to rebuilding the city became intertwined with the need for decent housing for people in the lowest income brackets, who could not otherwise afford it within certain minimum standards of decency, comfort, and safety. The need for low-cost housing was presented as the only proper way to undertake slum clearance. Those who believe in public housing only

and have little faith in private initiative soon evolved the theory that all housing for which there is any form of public assistance should be under heavy public control with a right of bureaucratic interference in leasing, management, etc.

Private Capital Needed

This point of view, which aimed at limiting the field of rehabilitation to public housing, seemed objectionable on at least two grounds. In the first place, there is not enough money in the public treasury—and never will be—to meet the cost if rehabilitation is to be achieved entirely at public expense. In the second place, the thought of having a substantial part of the population of New York City tenants of the city administration was suggestive of future political machine access to and grip on a large part of the population. This would be harmful in the long fight to maintain an independent interest on the part of the electorate. And finally, low-cost housing would make no provision for the middle-income group, who would continue to move to the suburbs.

It became apparent that, if real progress was to be made in solving this problem, access must also be had to the quasi-public reservoirs of capital—the banks and insurance companies—who, in turn, are constantly in search of new fields of safe investment. The field of real estate equities could be of special importance to them at the present time as a possible hedge against inflation for companies which carry in their portfolios tremendous sums of money invested in bonds.

The first step in New York State in the program to make available these capital resources was the adoption by the 1938 State Constitutional Convention of Article 18, known as the housing amendment, which recognized two separate appropriate public purposes for use of the power of condemnation: (1) for low-cost housing and (2) for the clearance of slums.

New Laws Adopted

This was followed in 1941 by the adoption of the Urban Redevelopment Law, drafted and urged by civic associations. The general scheme of the law was to permit owners of equity and mortgage interests in a given area to pool their interests in an urban redevelopment company which would be aided by partial tax exemption for a period of years, and also by the use of the power of condemnation directed against a possible minority of owners who might attempt to block a proposed housing project which had the approval of the City Planning Commission.

No use has as yet been made of this law. It is somewhat complicated in its provisions and is believed to need a good deal of simplification. So in 1942 another effort was made—known as the Redevelopment Companies Act—particularly for the purpose of making available the resources of savings banks and insurance companies. Because of the objection of the State Superintendent of Banks, the provision permitting savings banks to invest in this type of housing was eliminated from the bill. As finally enacted, it provided that any three persons

might form an urban redevelopment company, and specifically authorized insurance companies to create such companies and use their resources for the purposes of the act.

The provisions of the 1942 law are simple. The city makes two contributions only in return for which it gets very substantial advantages. These are the use of the power of condemnation to acquire the land and partial tax exemption. The company pays taxes for a period of twenty-five years in the amount previously payable to the city from the area. Thereafter it pays full taxes. Public safeguards are provided in the form of control of profits, approval of the project's plans by the City Planning Commission, and constant financial supervision. During the twenty-five-year period of partial tax exemption the company may not take out of the project any more than operating costs and 6 per cent a year to cover interest and amortization. All other income goes to the city. If at any time during the period of twenty-five years the company wishes to be free from its partnership with the city, it must first repay all the partial tax exemption which it received with interest at 5 per cent.

The project just announced, under the 1942 act, by the Metropolitan Life Insurance Company is the first major effort anywhere in the United States, so far as we know, to combine the powers of government and the resources of a great financial institution in a large-scale attack on the problem of neighborhood decay in the cities. It will be watched with profound interest and may be

the precursor not only of similar efforts by insurance companies but also, if successful, to the opening of this field to savings banks.

The proposal was approved by the New York City Planning Commission at a meeting held on May 20. The project as planned will be contained in the area bounded by East Twentieth Street, East River Drive, Avenue C, East Fourteenth Street and First Avenue. This is a gross area of seventy-five acres, of which twenty-five acres are now streets.

Population Will Increase

It has been stated that, when completed, the project will accommodate a population of approximately 24,000 persons. The existing population in the area is now about 11,000, with a previous population of 21,000 in 1920.

The building coverage of land at present is about 47 per cent compared with a reported coverage of 30 per cent for the project. Both figures include street areas. The average height of structures in the present area is less than four stories.

With a population of 24,000 people, the seventy-five acres would have a density of 320 persons per gross acre, which compares with 146 persons per gross acre at present. Such density approximates the average of the last four public housing projects in Manhattan, which have a density of 357 persons per gross acre. If the residential area of Manhattan Island were built up to the density of these last four public projects, an area of 5.7 square miles, or about four and one-third times the size of Central Park, would be

left over after providing for the present total population of the borough. A density of 320 persons per acre would be 50 per cent more than the present average gross density of the predominantly residential area of Manhattan, which is now 211 persons per acre.

It is also reported that the plan contemplates the elimination of certain interior streets and avenues and the provision of access roads which do not invite through traffic, together with the widening of the boundary streets. Such treatment presents an opportunity for sound residential development and neighborhood environment which would be unique in the heart of any great metropolitan area.

Requirements for Success

The success of this project will depend in part upon how the following requirements are met:

(1) Community facilities to provide a genuine, well rounded, wholesome community life.

(2) A basic plan with provision for limited land coverage, which will be protected against the possibility of future fundamental change without the consent of the City Planning Commission, but will leave some reasonable discretion to the owner in minor matters not altering in any important way the basic features of the development.

(3) Protection against undue concentration of population in the area by the use of high buildings even though the land coverage is kept small.

In these large projects we must aim toward an equitable and even

distribution of the estimated future population of the city so as to eliminate gradually uncertain speculative values based on congestion and also areas where there are no values because of decay. Our long-range aim must be the equalization and standardization of real estate values which, in turn, produce stability of assessed valuations based upon stability in neighborhood environment. The threat to stability of assessed valuations, reflected in steadily declining assessment rolls, is one of the principal reasons for our constantly recurring annual budget crises.

Some anxiety has been expressed lest the company make a profit out of this project. It is to be hoped that it does, and that its intelligence, courage, and enterprise will earn it a fair reward. It is also to be hoped that its success will encourage other insurance companies, and ultimately savings banks, to enter this field with their vast resources, making possible the conversion of whole areas into desirable neighborhood environments containing modern housing with adequate provision for recreation and other community facilities.

The city has much to gain by such private initiative. For one thing, it means placing a floor under the present tax income. During the

period of so-called partial tax exemption the company is bound to pay the present income from the area plus the profits above operating expenses and debt service. Without such developments the tax income may be expected to decline steadily. It makes certain that the city, at least in twenty-five years and possibly much sooner, will get a tremendously increased tax income from the rebuilt areas. It provides a means of controlling the distribution of population within the city. It reduces the cost to the city of maintaining its public services. It provides an effective public control over the basic physical rebuilding of the city. It brings under control the slow but steady process of decentralization, which hitherto has been accelerated by lack of decent housing, particularly for the great middle class, an essential element of wholesome community life.

And by no means the least of the possibilities now before us is the unparalleled opportunity which such large projects present gradually to achieve some degree of architectural coherence in our cities.

This project, both because of its own interest and as a possible precursor of tremendous changes in the City of New York will be watched with profound interest throughout the nation.

A Long Range Approach to Public Safety Problems

Business man commissioner takes police and firemen into partnership as his advisors on policy, training, wage scales, disputes.

By B. H. FAULKNER
*Director of Public Safety
Montclair, New Jersey*

THERE are three vital factors which any director of public safety in New Jersey must face. First is tenure and the "vested interest" resulting therefrom; second is the deadly effect of never-ending routine on interest and morale; third is the blighting results of changing policies on departmental attitude and efficiencies.

There is no need here to argue the merits and demerits of tenure. The fact remains that any new director of a tenure-protected department must recognize the difficulties inherent in dealing with a ready-made staff, selected over a long period of years by many elected directors with no substantial changes permitted except as the march of time may require. Tenure-protected departments ARE—for better or worse.

Then there is the inevitable rut worn by daily routine. This is particularly true of the suburban fire department where days and even weeks may elapse before the bell calls for action. With four houses and two shifts, the average fireman in Montclair leaves his headquarters about three times a month. Ask any member of the armed forces what waiting does to morale. And even in police work the endless round of

eight-hour "tricks" on constantly rotating shifts tends to rob a policeman's life of stimulus.

But this article deals primarily with the third factor—the blighting results arising from changing policies and viewpoints of elected officials. This problem is of course nothing new in municipal government. It has long been recognized as inherent in the democratic process. But the history of Montclair's Department of Public Safety over the past fifteen years offers an excellent illustration and a challenge.

Of the four directors from 1928 to 1943, one was an exceedingly conscientious West Pointer who brought to the department the military viewpoint. Another was a politician. The third was a brilliant lawyer whose field was in the realm of ideas rather than in management. My own background is that of business and business organization.

The inevitable result of such completely differing concepts of leadership was to create a defense mechanism in the department's staff. Never could there be any certainty among officers and men. Never could a man be sure that a course of action looking toward personal advancement or departmental progress would be effective under a different director.

To meet the problem the plan announced recently to the Police and Fire Departments establishes an Advisory Policy Staff for each department. These staffs consist of a public representative appointed by the Director, an officer of the department—initially the Chief—and a representative of the men below officer rank, elected by them for a six months' period. Serving with the men's representative but without vote is an elected alternate who will automatically become the regular representative at the end of six months, the men to elect a new alternate at that time.

Staffs Combined

The police and fire staffs are then combined under the Director's chairmanship into an overall staff of seven for consideration of policies relating to the entire Department of Public Safety.

Under New Jersey law final responsibility rests upon the Director and hence the separate and combined staffs can be only advisory in character. But if the plan proves workable and is acceptable to the public and to the uniformed forces I doubt that subsequent directors will abandon it or resist without good reason the staff's considered opinions.

It is contemplated that the Advisory Policy Staffs will consider such subjects as establishment of modern personnel practices, study of enabling ordinances and regulations, development of training programs, vacation and sick-leave allowances, wage schedules, departmental organization; hear with the Director all charges for delinquencies, and in

general deal with those questions of policy which arise in protecting the lives and property of an American community.

The plan is not new to industry but I do not know of its being tried in the municipal field, at least in a uniformed department. It can reasonably be expected to improve morale, to make the men feel a greater sense of responsibility, to bring unity of purpose to heretofore jealously guarded areas of police and fire activities, to provide a safety valve for departmental "grousing," to encourage constructive suggestions from both officers and men, and to stimulate public interest in the processes of municipal government. Better than all these, the plan provides for a policy-making mechanism which can go down through the years as a stabilizing influence on department operations and as a check on whims of the then current director.

Men Interested in Plan

It has been interesting to note rank and file reaction to the plan. At first there was much suspicion of motives. Mechanics of the plan were questioned. Misunderstanding of objectives prevailed. No criticism is implied in listing these reactions. Any group of men would have experienced the same doubts when faced with a sudden turn-about in policy.

But when the time for balloting approached, and the need became apparent for selecting representatives to sit with officers and public in a common effort for better public service, the attitude quickly changed

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Big City Budget Methods

Principal weaknesses of many existing agencies are lack of adequate funds, absence of proper controls after budget adoption, and limited facilities and authority for general research.

By NORMAN N. GILL

*Municipal Reference Librarian
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PROPER budget procedure demands that definite responsibility and adequate authority be placed on individuals and agencies for preparing, revising, adopting, and executing the budget. It is essential, if a coordinated and effective budget procedure is desired, that responsibility and authority for all the administrative phases of the budget procedure be centralized in some one official or agency.¹

The administrative phases of the budget procedure are centralized, entirely or to some extent, in a number of large cities. The cities in which such centralization is formally established, by the creation of a posi-

tion with the title of budget officer, budget commissioner, director of the budget, budget director, engineer-examiner, supervisor of budget statistics, budget clerk, budget and efficiency director, budget controller, etc., include New York, Detroit, Los Angeles, Baltimore, St. Louis, Boston, Pittsburgh, San Francisco, Buffalo, Seattle, Louisville, Toledo, and Washington, D. C.

The Minneapolis Board of Estimate and Taxation has a statistical clerk and also a technical consultant, the latter having served as secretary of the board for many years prior to his recent retirement. Prior to 1938 the Seattle budget officer was called the auditor of appropriations. The Baltimore budget director had the title of budget clerk of the Board of Estimates until 1934, and the comparable official in Milwaukee carries the title of secretary.

In some of the cities which have not created a budget bureau or a position of budget officer, there is a high degree of centralization of the administrative phases of budget procedure under a department or director of finance, as in the council-manager cities of Cincinnati, Kansas City, Rochester (New York), and Toledo, and in the mayor-council cities of Cleveland, Portland (Oregon), and Louisville.

This article is based upon data gathered from a number of large cities regarding their budget staff agencies. The information was secured pursuant to a Common Council resolution, in connection with the work of a special committee on budget procedure, appointed to draft a new city budget law for Milwaukee. The committee included Acting Mayor John L. Bohn as chairman, City Comptroller William H. Wendt, city treasurer, city attorney, the five members of the Common Council Finance Committee, and representatives of the public school system, the vocational school, the Citizens Bureau, and the City Club, with the writer as secretary of the committee.

¹Municipal Finance Officers' Association, *Municipal Budget Procedure and Budgetary Accounting*, 1942, pp. 3-4.

Appointing Power

In Detroit, Baltimore, and St. Louis the budget director is appointed by the comptroller or controller, and in all three cities the position is under civil service. In St. Louis the appointment must be approved by the three-man Board of Estimate and Apportionment, of which the comptroller is a member. The Detroit budget director is a career official, and is this year vice-president of the Municipal Finance Officers' Association. The Baltimore budget director has been in the city service since 1915.

The secretary of the Milwaukee Board of Estimates, a civil service appointee of the comptroller, has held this position continuously since 1918 and also the position of deputy city comptroller since 1933. In San Francisco and St. Paul the comptroller is the superior officer of the employee engaged in budget work. In Cleveland, Rochester, and Louisville, the comptroller or finance director is the head of the Department of Finance, one of this department's divisions being in charge of the budget work. In Cincinnati, Kansas City, and Toledo, budget procedures are the responsibility of an assistant in the city manager's office.

The mayor is the superior officer of the budget director or similar official in New York, Philadelphia, Los Angeles, Boston, and Buffalo. In Los Angeles the director of the Bureau of Budget and Efficiency is appointed by the mayor. In Buffalo the Budget Division is a part of the executive department. The Boston budget commissioner is appointed by the mayor for a four-year term.

In Philadelphia the "budget-contract-ordinance clerk" is appointed by the mayor, and is provided for in the mayor's personal budget.

In Chicago the budget examiners, accountants, and engineers who constitute the staff of the City Council Finance Committee are under civil service. The Pittsburgh budget controller and the Seattle budget officer are each appointed by their respective city councils, are provided for in that body's budget, and serve as budget staff to the finance committee of the legislative bodies.

Legal Basis

In New York, Los Angeles, and Buffalo, the budget agencies are provided for in the city charter; in St. Louis, Boston, Pittsburgh, Baltimore, and Seattle, by city ordinance. The Detroit Budget Bureau, created in 1924 by a budget appropriation, derives its authority from the power given to the controller in the city charter.

The St. Louis ordinance, adopted in 1933, provides that "the Board of Estimate and Apportionment shall establish rules and otherwise control a permanent bureau," which "shall be staffed with a budget director and other employees, in accordance with the annual budget appropriation." In actuality, however, the budget director is a subordinate officer in the comptroller's office, and carries the title of "first assistant [comptroller] and budget director."

The Baltimore ordinance, adopted in 1932 and amended in 1934, provides for the creation of a Bureau of Control and Accounts, whose head "shall be known as the budget

director" and who "shall be assisted . . . by a cost accountant, a supervisor of controls, a general bookkeeper, and such other technical, clerical, and stenographic assistants as may be authorized by the Board of Estimates."

The 1925 Los Angeles city charter provides for the establishment of a Bureau of Budget and Efficiency, and makes it "the duty of the Mayor and Council to provide by ordinance for the necessary employees for the work of the bureau." In Pittsburgh the position of budget controller was created by ordinance some twelve years ago; in Seattle the position was set up in 1919.

Budgets and Salaries

The Detroit and the Los Angeles budget agency expenditures are \$65,000 and \$60,000 respectively, while the salaries of the Chicago City Council Finance Committee staff totalled over \$57,000 in 1942. The Los Angeles city charter provides mandatory financial support for the budget bureau "by an annual sum of not less than $\frac{1}{4}$ cent on each \$100 of the assessed value of all taxable property in the city." This provision, however, has never been invoked, and the annual bureau budget has been considerably in excess of the charter minimum provision.

The current year's appropriation for Buffalo's Budget Division is \$18,100, for Boston's Budget Department \$13,800, for Baltimore's Budget Office about \$12,000, and for St. Louis' Budget Bureau about \$10,000. The budget officer or comparable official receives over \$6,000 in the cities of Baltimore

(\$7,000), Los Angeles, Detroit (\$8,000), Chicago and New York (\$12,000); \$6,000 in Buffalo and Boston; \$5,000 in Cleveland, St. Louis, Pittsburgh, and Louisville; and \$3,900 to \$4,800 in San Francisco, Philadelphia, Milwaukee, and Seattle. In Detroit, Los Angeles, and Buffalo there is also an assistant budget director at a salary of \$6,540, \$6,000, and \$4,000 respectively.

Duties and Responsibilities

The St. Louis ordinance provides that "the budget director shall perform the work of preparing the budget; of investigating department methods, procedures and costs continuously; and of checking allotments and recommending quarterly adjustments to the Board of Estimate and Apportionment."

According to the Los Angeles city charter, the director of the Bureau of Budget and Efficiency "shall assist the Mayor and Council in the preparation of the annual budget . . . and throughout the year shall conduct studies and investigations that will assist in the preparation of the budget." The bureau director is given the power and the duty "to investigate the administration of the various departments of the city for the purpose of recommending to the Mayor and Council concerning the duties of the various positions, the methods, the standards of efficiency, and such changes as in his judgment will promote economy and efficiency in the conduct of the city government."

The Baltimore ordinance requires the budget director "to receive, tabulate, and review all budget requests

submitted by department heads, commissions, etc., and submit to the Board of Estimates recommendations relative thereto, and compile all data necessary for the annual ordinance of estimates." In addition, the budget director "shall have general supervision and control of all the accounting and bookkeeping of all the officers, boards, departments, and commissions of the city government; shall install and maintain proper cost accounting records for every agency of the city government; shall maintain a complete physical and cost record of all city property."

The New York City charter makes it the duty of the budget director "to prepare each year an executive budget" and gives him power "to survey each agency for the purpose of ascertaining its budgetary requirements."

The Buffalo city charter makes it the duty of the budget director "to assist in the formulation of the budget and in assembling, correlating, and revising the estimates and requests for appropriations of the departments, boards, and agencies of the city."

The extent of the St. Paul comptroller's powers over the budget is indicated by the limitation upon the City Council's authority for revision to a total increase of 3 per cent and an item increase of 10 per cent.

In Pittsburgh the budget controller attends all meetings of the City Council Finance Committee and makes investigations and studies at the request of the committee. During budget time he attends all sessions and records all actions taken

upon budgetary matters, and prepares the appropriation and salary bills for adoption by the City Council.

The Seattle budget officer, in addition to the regular budgeting and secretarial duties for the City Council Finance Committee, is required "to perform such other and further duties relating to the financial affairs of the city government as may be required from time to time by the city council."

In addition to the duties involved in budget preparation, the Detroit Budget Bureau and the budget commissioner of Boston have certain responsibilities with respect to classification and compensation of city personnel.

The Detroit Budget Bureau "is charged with making an annual survey of rates paid in private employment for the various skills and trades, and with recommending a comparable schedule for consideration and adoption by the common council. It also recommends for establishment the proper salary range for new or revised classifications authorized by the Civil Service Commission; and makes periodic [every three to five years] surveys and studies of rates paid outside of the city government for any necessary revision of the salary structure."

In addition the bureau must approve "as to current necessity, all requisitions, contracts, and commitments submitted by the departments for materials, supplies, equipment, and personnel, before their transmittal to the Purchasing or Civil Service Departments."

In 1931 the Boston budget com-

missioner was also designated personnel director, and his office "is empowered to pass upon all promotions, transfers, new appointments, and the compensation of personnel [of Suffolk County]."

In Cincinnati, Rochester, New York, St. Paul, Detroit, St. Louis, and Kansas City, the budget office is either charged with the legal responsibility for, or is in practice operating, an allotment system of departmental budgetary controls on a quarterly or monthly basis.

The Baltimore budget agency places special emphasis upon the preparation of current financial reports of actual departmental expenditures in comparison with the original budget appropriations.²

Recent Developments

In recent years there has been a slow but growing recognition among cities of the need for some permanent type of budget staff agency, with responsibility not only for the preparation of the departmental budget estimates but also for the exercise of supervision over the execution of the budget, the administration of quarterly allotment systems, the handling of fund transfers, the exercise of personnel classification and compensation controls and, in general, the development of year-round, full-time budgetary-research agencies serving the entire city government.

In the past decade the position of budget director or officer has been created in the cities of Baltimore, St. Louis, Pittsburgh, and Seattle. A similar development in practice

has taken place in some of the council-manager and mayor-council cities with centralized departments of finance headed by a comptroller or a director of finance appointed by the chief executive. An employee is designated by the head of the finance department to work full time on budget matters, as is illustrated by the position title "supervisor of budget statistics" in the San Francisco city controller's office. Other cities are modernizing their budget procedures, the latest examples being the charter amendment adopted by the Kansas City electorate on November 3, 1942; the recent action of the City Council of Providence, Rhode Island, creating the office of budget director to be appointed by the mayor at a salary of \$6,000; and the new city budget law for Milwaukee, adopted in May 1943.

The factors which determine the kind of staff agency for budget preparation to be found in a given city government include the form of local government and the size of the legislative body, the number of appointive and elective officials, the tenure and ability of the finance officers, the existence of a modern budget law and procedure, the legal financial powers and responsibilities of the chief executive and the finance officials, and the type of budget-making authority — whether executive, board, or legislative in character.³

It is important to note that

²Herbert Fallin, "Financial Organization of the City of Baltimore." *Municipal Finance*, Nov. 1942, pp. 12-16.

³A. E. Buck, *Public Budgeting*, New York, Harper, 1929, pp. 287-89; 297-99; 441-44; and the references in G. W. Emsley, *The Rôle of Budgeting in Government*, The Tax Foundation, 1941.

progress in the development of staff agencies has taken place in cities with varying types of budget-making authority. It is also significant that the development of budget staff agencies has led to an increase in the powers and influence of the chief executive over budgetary procedures and policies, both in cities with an executive budget-making authority, and in those with some other type, but where the comptroller or the director of finance is an appointee of the mayor. Cities of the latter class are Cleveland, Detroit, Boston, and San Francisco. This trend is also evident even in some cities with the board of estimate type of budget-making authority. In Baltimore the mayor is a member of the three-man Board of Estimate; and the budget director, an appointee of the independently-elected comptroller, works closely with the chief executive. In Milwaukee the mayor is president of the Board of Estimates.

The three principal weaknesses of many existing budget staff agencies are the lack of adequate funds and staff, the absence of proper budgetary controls after the budget is adopted, and the limited facilities and authority for general administrative research. An outstanding exception is the Los Angeles Bureau of Budget and Efficiency. Citizen organizations for better government could be of assistance to public officials in obtaining additional staff and

funds needed for the effective operation of a budget staff agency. Researchers and specialists in public budgeting have a fertile field for research in the development of budgetary controls that will really control.⁴

As the writer has stated elsewhere, "The coming years may witness a marked increase in the number of publicly-supported research agencies in our local governments. Most of them will probably be budget staffs. It is in the budgetary process that the need is most apparent for continuous studies of all departments in order to determine intelligently what the financial requirements will be; and there is a fairly easy transition from a technical budget staff to a budget-systems-research division. It is therefore likely that in most cities in which such divisions are established, they will develop either around the existing budget unit, or be made part of the new agency for budget preparation which may be created."⁵

⁴In various cities the practices as to budgetary controls have not changed much since R. E. Taylor wrote his *Municipal Budget-Making* in 1925. A more recent picture is given by M. E. Lukens, "Organization for Financial Administration in Twenty-four Cities," Unpublished M.S. dissertation, Syracuse University, 1939.

⁵Norman N. Gill, *The Municipal Research Bureau Movement*, to be published by the American Council on Public Affairs, Fall 1943.

Treasury Committee Reports on Fiscal Relations

"Coordination and cooperation rather than subordination and coercion is the answer to intergovernmental fiscal problems in U. S."

THE United States Treasury's Committee on Intergovernmental Fiscal Relations, composed of Luther Gulick, director of the Institute of Public Administration, Harold M. Groves, of the University of Wisconsin, and Mabel Newcomer, of Vassar College, recently has completed its report after two years' intensive study of problems that are fundamental to the future of our cities and states as well as the nation.

Volume I of the report, containing all the Committee's major conclusions and recommendations, has been made public but is not yet generally available. The full report of six volumes, including supporting data and special studies, will be published by the Treasury later this year.

Because of the importance of the study to local and state governments the REVIEW reprints below excerpts from Parts I and, II of Volume I. These indicate the Committee's general viewpoint and its proposal for a Federal-State Fiscal Authority. Excerpts from succeeding sections will be published in future issues.

The report covers problems in federal-state-local fiscal relations, examines the need for independent sources of local revenue, reallocation of functions among layers of government, the need for federal participation in financing public education, removal of trade barriers and coördination of other interstate relations, cost of tax administration and taxpayers' compliance. It considers in detail the coördination of federal and state taxes in

the fields of income, death, tobacco, liquor, automotive, sales, business, stock-transfer, and payroll taxation. The general property tax is critically examined. Federal payments in lieu of taxes, state and local taxation of government contracts, and tax-exempt securities also are dealt with. Specific recommendations for action by federal, state, and local governments are made in these and other fields.

This digest is, of course, unofficial.
EDITOR

I. EMPHASIS AND APPROACH

1. *Emphasis Upon Coöperation*

Coördination and coöperation rather than subordination and coercion is the answer to intergovernmental fiscal problems in the United States.

Our federal system with its present division of power and responsibility is supported not only by traditional and legal precedent but also by widespread recognition of the very real values of decentralized government.

The federal government has a vital interest in maintaining and strengthening both state and local governments. Much valuable energy has been wasted unnecessarily in quarreling over the proper spheres of the federal government and the states when the seeds of solid achievement lie in the scantily tilled field of intergovernmental coöperation and coör-

dination. Progress in this field requires some willingness to compromise, to surrender vested interests, and to forget jealousies on the part of both the federal government and the states.

A change in *attitude* of revolutionary proportions seems to be needed. The American governmental system has not been viewed as a unit by most public officials, with loyalties evoked and encouraged for the entire system. If the mayor of a municipality believes that a change in the federal income tax would embarrass his own government, he is likely to feel no great concern as to whether the change is needed to strengthen and equalize the federal system of personal taxation. Federal administrators show equally unfortunate blind spots.

Fiscal independence is a large sector of general independence, and the latter a large part of local self-government which, in turn, has important democratic values. It has been suggested that another major war might put an end to federal systems everywhere. Whether or not this be true, it appears that a large degree of state and local fiscal independence does carry values of a high order, and that they should not be sacrificed until the necessity is clearly demonstrated. It is not believed that such is yet the case.

2. *The Pragmatic Approach*

An analysis of the history of the fiscal coördination movement in the United States, and of the experience in other countries, suggests that a pragmatic approach to the problems

of intergovernmental fiscal relations is likely to be the most fruitful. The pragmatic approach does not exclude the necessity of some analysis of "long-run" principles and interests. However, hopes for a solution of the fiscal coördination problem, or for a comprehensive single plan for immediate adoption, are doomed to disappointment. Some scholars have rejected the idea of "nibbling" at the problem, bit by bit, as entirely inadequate, but it is this unspectacular method that promises most in the way of progress in what must be a coöperative venture. Indeed, the preoccupation of the critics with grandiose plans for fiscal coördination may account for the rather low score of achievement to date.

3. *The Coördination Movement*

The history of the fiscal coördination movement is characterized by much frustration, wishful thinking and rationalization, but the efforts expended have brought to public attention a set of problems that are real and urgent. It has called attention to real and urgent problems growing not only out of the overlapping tax system, but also out of the increasing national economic integration and interdependence. The development of huge corporations is only a little if at all less powerful than the states which charter them and the growth of interstate trade, travel, communication, and migration have intensified problems of multiple taxation, allocation, interstate competition, and costs of administration and compliance. Tendencies toward instability and insecurity, coupled

with increasing economic capacity, have developed an interest in over-all fiscal planning. These are only a few of the many reasons for concern about a revenue system that has developed piecemeal and is largely uncoordinated.

In the course of the history of the coördination movement most of the principal devices for coördination have been recommended for adoption or extension. These include separation of sources, joint administration, state supplements to federal taxes, credits, sharing of revenues, federal and state grants-in-aid, and reallocation of functions. All these devices have been tried either in this country or abroad. Experience suggests that no one of them will achieve desirable results under all conditions. The means must be adapted to the nature of the problem.

4. *General Position of This Report*

This report seeks a middle ground in the coördination problem. On the one extreme are the strong centralizers who feel that state and local fiscal independence has served its usefulness and is no longer compatible with modern economic facts. At the other extreme are those who are satisfied with what we have and who argue that the frictions and waste of uncoordinated taxation are the necessary price which we wisely pay for our federal system with its large measure of local freedom. Both these groups are more realistic than the hybrid school which hopes for a completely coördinated fiscal system with no shift in the division of governmental powers.

But we think that there is another and sounder middle ground, which accepts the framework of the American governmental system and seeks no large shift in the division of power. This view starts with the observation that federal-state relations have been marked with coolness, distance, suspicion, and jealousy. Governmental problems in our modern era have become so large and vital, and participation in a united attack upon them is so essential, that a new attitude, facilitated by new institutions, should be the minimum acceptable program of fiscal modification. While much weight needs to be given to the values associated with autonomous local government, these have to be balanced against the advantages, such as reduced confusion and wider perspective, which attend central control. *A priori* generalizations concerning centralization are of little use. Each specific problem has to be considered on its own merits. In some cases federalization of a function may, by a balance of the interests, be warranted; in others retention of the function by states and municipalities may be called for; and most often joint participation, in one way or another, may be the best solution. Decentralization within the sphere of federal activities may also have a place in the picture. The presumption should probably favor decentralized control but it is by no means a final or conclusive presumption.

This approach to the problem calls for a high degree of genuine mutuality. State suspicion that intergovernmental coöperation will be mostly

federal domination must be dispelled. A program of full and genuine mutuality is entirely possible.

The middle way which we have sought to follow has some claim to acceptance as the American way. American belief in the dispersion of initiative and in safety of numbers is very deep. The pragmatic approach, adapting machinery to the necessities of time and place, is also American in tone. Finally, the views here taken—that private enterprise should be encouraged, not hampered, in carrying as large a share of the future economic load as its performance will justify; that government, nevertheless, must be relied upon to insure an end-product in security and well-being compatible with a developing social conscience—these, too, are a part of the American tradition.

II. PLAN FOR A FEDERAL-STATE FISCAL AUTHORITY

It is recommended that a Federal-State Fiscal Authority be created. This is in line with the general approach here taken, namely, that the problem is not likely to be settled all at once, but that constant study of and readjustment in intergovernmental arrangements will be necessary; also, that the keynote in intergovernmental relations should be co-operation rather than subordination.

A Federal-State Fiscal Authority could be expected to perform the following functions:

(1) Promote close collaboration among state and federal administrators with the objective of joint administration of selected overlapping taxes. Administrators have made

some progress toward coördinated tax administration, notably in making federal income tax information available to the states. Also in the liquor tax field, collaboration of state and federal officials is highly developed and has proved mutually satisfactory. However, efforts to devise and inaugurate a joint return for federal and state income tax reporting have proved abortive. Recent experience with the federal automobile use tax warrants the conclusion that effective federal-state coöperation in administration cannot be improvised, but requires extensive negotiation and preparation. A Federal-State Fiscal Authority would be admirably suited for this role.

The administrative approach to the problem of coördination is likely to prove the most fruitful one in the case of net income taxes, business taxes, sales taxes (if the federal government enters this field), and possibly death taxes. Joint returns, joint audits, and joint use of administrative personnel offer possibilities for future development.

Much could be said for an authority which would administer overlapping taxes directly. The experience of Australia, which has made greatest progress in the administrative approach to the coördination problem, points toward a joint administrative agency. But Australia's problem is simpler than that of the United States. The Commonwealth has only six states and their revenue systems are more important relatively than those of our forty-eight states. (The latter factor creates a more even balance of power than that which exists

in the United States.) Eventually a Federal-State Fiscal Authority of the type here recommended might be given power to administer some taxes in its own right. But at the outset its role had best be confined to that of mediation between federal and state officials. It should be observed, however, that joint administration is not federal administration; a large factor of mutuality is implied.

(2) Facilitate interstate coöperation. For example, working with existing agencies, the authority could promote reciprocity legislation, as in the licensing of out-of-state trucks.

Interstate coöperation, to function most efficiently, needs a "friend at court" within the federal government. And it needs an easy vehicle of transition from the field of interstate to that of federal-state coöperation. A federal-state agency should supply the factors needed to lift interstate coöperation to a much more active and more useful plane.

(3) Act as a clearing house for proposals relating to federal payments in lieu of property taxes on federally-owned property. In the past, legislation in this field has followed no consistent principles, and an unduly complicated pattern of procedure has developed. The authority might also serve as a "board of appeals" to hear complaints regarding federal payments in lieu of taxes, and the use of taxation or other instrumentalities as trade barriers.

(4) Conduct research. Evidence of high costs of excessive tax machinery, both to governments and to taxpayers, is sufficient to warrant

much more intensive study than the subject has thus far received. It is surprising that almost no evidence is available concerning the compliance costs of our social security system with its substantial reporting requirements. Similarly, only scattered and inconclusive evidence is available concerning the effects on firms engaged in interstate business of diverse apportionment formulae applied under income and business taxes. Little convincing evidence is available concerning differential tax burdens as a factor in industrial location and relocation.

(5) Create public interest in intergovernmental relations. Public apathy does not signify that the problem is unimportant. That the public—excepting certain classes of taxpayers seriously inconvenienced by duplication—has never been much interested in the "frictional expense" involved in taxation (cost of administration and compliance) is evident enough from the paucity of data concerning these costs. Public concern in these matters, however, can and should be developed.

(6) Disseminate among the states information on federal taxes and economic trends as they affect the states.

(7) Promote better governmental reporting, accounting, and statistics.

As to organization, it is suggested that the personnel of the authority consist of one member appointed by the President, one selected by a conference of delegates named by state governors, and one named by these two, all to be suitably qualified in the field of intergovernmental fiscal relations. Terms might be staggered,

and of four years duration; offices should be located in Washington.

This commission of experts should be assisted by a representative council. Intergovernmental coöperation is not likely to develop very far except through the process of a meeting of a large number of minds. Representation and conference are the essence of this procedure and, either by legislation or working rule, a federal-state agency program should include an advisory and supervisory council. The council would provide a means of getting a consensus. It should afford direct representation of Congressional committees and recognized organizations of state and local and federal agencies. Further representation for municipalities might also be secured by a provision requiring that one of the three experts be especially informed on municipal affairs.

It is proposed that \$150,000 to \$200,000 be authorized as the initial budget of the authority and that half this fund be appropriated by the federal government without any contingent—matching—provision, the other half to be raised from state legislatures through the governors and their delegates. It is recognized that the process of raising financial support in the states will involve delay and uncertainty. The federal share should be sufficient to enable the authority to make a showing.

The plan of organization here proposed contemplates that as soon as the authority has been authorized by Congress and the federal appointee has been named by the President, the latter should call upon the governors

to name delegates to attend a conference. At this conference the states' representative should be chosen and a plan of state financing adopted. A fair method of distributing the states' share of the authority's cost would be in proportion to the amounts of state and local taxes raised. This outline of procedure is suggestive only. An alternative method would be to provide for the selection of the states' representative by the governors, the choice of a method of selecting being left to the governors and the selectee to become official as soon as the President has satisfied himself that the selectee truly represents the wishes of the governors.

The impression should not be conveyed that the development of administrative collaboration is impossible without a federal-state agency. Much coöperation could be achieved without any institutional changes. New interest and a new coöperative attitude would be sufficient. But a federal-state agency should help to develop this new outlook, and the latter might not be forthcoming without some new factor of the kind suggested.

The idea of a Federal-State Fiscal Authority is not new or original. It has been endorsed by a large number of organizations and individuals, and as an antidote to interstate trade barriers has received strong support from high ranking federal officials. In our opinion it would go far toward assuring that continual progress in this field of intergovernmental fiscal relationships which is becoming more and more necessary.

Bonded Debt of 290 U. S. Cities as at January 1, 1943

Municipalities report greatest debt reduction in their history; new figures show 3 per cent decline in gross bonded debt over last year.

By ROSINA MOHAUPT

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AFTER six years of continuously declining debt, American cities over 30,000 population report the greatest annual decrease in their history. The estimated gross bonded debt of the 343 cities over 30,000 as of January 1, 1943, was \$8,492,000,000. This represents a decrease of 3 per cent below last year, or from \$171 to \$166.75 per capita, roughly one-fifth of the federal per capita debt of \$814.50.

Eliminating New York City because of its disproportionate size, the remaining 279 cities studied in 1942 and 1943 report a reduction in gross debt of \$216,100,000, or 4 per cent in the last year. This is a reduction of \$5.47 per capita and is the largest decrease in debt reported since 1923. Net debt, excluding utilities, dropped \$159,500,000 in the last year, which is \$4.04 per capita or 4.7 per cent.

Indications of this tendency were first noticed in the early thirties, but actual reductions in the total outstanding debt were not reported until 1935. Slight reversals in the trend were observed in the next two years, but since 1937 there has been a marked decline in debt at a rate which has been definitely accelerating.

This trend derives in large meas-

ure from the part taken by the federal government in the financing of local capital improvements during the depression and the present inability of local government to undertake improvements because of war restrictions. The policy adopted for the financing of postwar programs will do much to accelerate or counteract this trend.

Over the five-year period, 1938 to 1943, the gross debt of the 240 cities reporting increased by one-half of one per cent due to the extreme influence of New York City. When this undue influence is eliminated the gross debt dropped 10 per cent over this period. The net debt, excluding utilities, decreased by 13.3 per cent over the five-year period.

The four cities over one million population, except New York City, have shown the greatest reduction in debt over the last five years, but apparently are having difficulty in maintaining this enviable record. They were able to reduce their net debt only 2.8 per cent in the past year in comparison with the 4.7 per cent average reduction for all cities. The per capita net debt of these cities dropped \$2.84, from \$101.56 in 1942 to \$98.72 in 1943.

The nine cities between 500,000 and 1,000,000 population show sub-

stantial reductions in debt again this year, the percentage decrease for this year and last year remaining constant at 5.5 per cent. Their reduction in debt over the past five years was 16.6 per cent, second only to that of cities over 1,000,000.

Medium-sized cities, between 250,000 and 500,000 (Group III) again report a decrease in debt this year approximately equivalent to the average decrease for all cities—4.8 per cent. This group reported the smallest five-year decrease—only half of the 13 per cent average decrease for all cities.

The smaller cities, between 30,000 and 250,000, show much improvement over last year in their debt reduction record. These cities which fall into population groups IV, V, and VI show reductions in net debt of 5.8 per cent, 4.6 per cent, and 6.4 per cent, respectively, equal to or greater than the average for all cities of 4.7 per cent. Last year these cities were considerably below the general average in their debt decrease. They have roughly maintained an average debt reduction program over the five-year period.

Methods of Tabulation

1. Population Groups

In the tabulations following this article cities are classified into population groups to conform with the breakdown used by the Division of Population of the Bureau of the Census with the exception of group VI cities. The Bureau of the Census defines group VI cities as those between 25,000 and 50,000 population. In this tabulation, cities below 30,000 are not studied. Group I includes cities over 1,000,000; group II, cities between 500,000 and

1,000,000; group III, cities between 250,000 and 500,000; group IV, cities between 100,000 and 250,000; group V, cities between 50,000 and 100,000; group VI as defined above.

2. Debt of Ad Hoc Units

The debt tabulated represents bonds issued in the name of the municipality except as indicated in footnotes. Where *ad hoc* units of government, such as school districts, park districts, sanitation districts, etc., administer functions ordinarily performed by the city, the city's pro rata share of the debt of such districts is included with city debt as explained by the footnotes. The city's pro rata share is computed on the basis of the relative proportions of the assessed valuation of the district lying within and outside of the city limits.

3. Overlapping Debt

Overlapping debt is not compiled in this tabulation except as indicated in the footnotes. In a few instances, notably in the larger cities, a combined city-county government makes it impossible to accurately report city debt. In such cases, no attempt is made to estimate the city and county portions of the debt. The total debt is reported and the situation is explained in the footnote.

4. Special Assessment Debt

Special assessment debt, except in a very few instances indicated in the footnotes, has not been included in the total or per capita debt figures. The last two columns of the tabulation show the amount of such debt and indicate what portion of it is backed by the full faith and credit of the city.

5. Per Capita Net Debt

The per capita debt is net debt excluding *all* utilities and is computed on the basis of the 1940 census. Before

TABLE I
ANNUAL DEBT REDUCTION IN AMERICAN CITIES
(EXCLUDING NEW YORK CITY)

Period	Decrease in Gross Debt		Decrease in Net Debt	
	Per Capita	Percentage	Less Utilities Per Capita	Percentage
1942-43	\$5.47	4.0%	\$4.04	4.7%
1941-42	3.63	2.6	3.72	4.1
1940-41	3.78	2.6	3.05	3.3
1939-40	1.01	.7	2.00	2.0
1938-39	1.43	.9	1.35	1.4
1937-38	1.59	1.0	1.84	1.7
1936-37	+ .40	+ .2	1.27	1.2

TABLE II
TOTAL GROSS AND NET BONDED DEBT LESS UTILITIES—1942-43
280 COMPARABLE AMERICAN CITIES (IN MILLION DOLLARS)

Population Group ^a	No. of Cities	Gross Bonded Debt		Net Bonded Debt Less Utilities	
		1943	1942	1943	1942
I	5	\$4,471	\$4,544	\$1,711	\$1,751
I ^b	4	1,483	1,544	835	859
II ^c	8	872	897	498	527
III	23	1,126	1,174	723	759
IV	52	837	873	550	584
V	83	568	595	417	437
VI ^d	109	324	344	232	248
Total	280	8,198	8,427	4,132	4,307
Total ^b	279	5,210	5,426	3,255	3,415

TABLE III
PER CAPITA DECREASE IN GROSS AND NET DEBT LESS UTILITIES—1942-43
280 COMPARABLE AMERICAN CITIES

Popu- lation Group ^a	1940-Popu- lation (000 omitted)	Gross Bonded Debt			Net Bonded Debt Less Utilities		
		1943	1942	Decrease	1943	1942	Decrease
I	15,911	\$281.00	\$285.60	\$4.60	\$107.57	\$110.04	\$2.47
I ^b	8,456	175.37	182.55	7.18	98.72	101.56	2.84
II ^c	5,794	150.45	154.82	4.37	85.91	91.00	5.09
III	7,828	143.88	149.96	6.08	92.40	97.02	4.62
IV	7,444	112.47	117.31	4.84	73.93	78.45	4.52
V	5,741	98.90	103.55	4.65	72.69	76.20	3.51
VI ^d	4,226	76.70	81.35	4.65	54.89	58.65	3.76
Total	46,943	174.64	179.51	4.87	88.02	91.75	3.73
Total ^b	39,488	131.94	137.41	5.47	82.44	86.48	4.04

^aFor upper and lower limits of population groups, see discussion.

^bExcluding New York City.

^cDoes not include Washington, D. C., which has no debt.

^dCities between 25,000 and 30,000 not included in this study. See discussion.

TABLE IV
PERCENTAGE DECREASE IN DEBT OVER ONE-YEAR AND FIVE-YEAR PERIODS

Population Group ^a	No. of Cities	1942-43 Decrease		No. of Cities	1938-43 Decrease	
		Gross Debt	Net Debt Less Utilities		Gross Debt	Net Debt Less Utilities
I	5	1.6%	2.2%	5	+ 9.7%	6.9%
I ^b	4	3.9	2.8	4	12.4	17.7
II ^c	8	2.8	5.6	8	12.3	16.6
III	23	4.1	4.8	23	5.7	6.2
IV	52	4.1	5.8	51	7.5	12.4
V	83	4.5	4.6	72	10.7	11.0
VI ^d	109	5.7	6.4	81	13.6	15.4
Total	280	2.7	4.1	240	+ .5	9.6
Total ^b	279	4.0	4.7	239	10.1	13.3

TABLE V
TOTAL GROSS AND NET BONDED DEBT LESS UTILITIES 1938-43
240 COMPARABLE AMERICAN CITIES (IN MILLION DOLLARS)

Population Group ^a	No. of Cities	Gross Bonded Debt		Net Bonded Debt Less Utilities	
		1943	1938	1943	1938
I	5	\$4,471	\$4,074	\$1,711	\$1,837
I ^b	4	1,483	1,694	835	1,015
II ^c	8	872	993	498	597
III	23	1,126	1,194	723	771
IV	51	823	890	540	617
V	72	505	566	375	421
VI ^d	81	239	277	174	205
Total	240	8,036	7,993	4,021	4,449
Total ^b	239	5,047	5,613	3,145	3,626

TABLE VI
PER CAPITA DECREASE IN GROSS AND NET DEBT LESS UTILITIES 1938-43
240 COMPARABLE AMERICAN CITIES

Population Group ^a	1940 Population (000 omitted)	Gross Bonded Debt			Net Bonded Debt Less Utilities		
		1943	1938	Decrease	1943	1938	Decrease
I	15,911	\$281.00	\$256.05	+\$24.95	\$107.57	\$115.49	\$ 7.92
I ^b	8,456	175.37	200.28	24.91	98.72	120.00	21.28
II ^c	5,794	150.45	171.46	21.01	85.91	103.06	17.15
III	7,828	143.88	152.56	8.68	92.40	98.47	6.07
IV	7,336	112.15	121.26	9.11	73.68	84.12	10.44
V	5,045	100.10	112.09	11.99	74.26	83.47	9.21
VI ^d	3,283	72.77	84.24	11.47	52.88	62.50	9.62
Total	45,196	177.79	176.85	+ .94	88.97	98.43	9.46
Total ^b	37,741	133.74	148.72	14.98	83.32	96.07	12.75

^aFor upper and lower limits of population groups, see discussion.

^bExcluding New York City.

^cDoes not include Washington, D. C., which has no debt.

^dCities between 25,000 and 30,000 not included in this study. See discussion.

1939 the per capita debt excluding *self-supporting* utilities was reported, but the determination of whether a utility was self-supporting or not was complicated by so many varying factors in different cities and from year to year that it was decided to deduct all utilities. Adjustments have been made for this in the five-year comparisons shown in this discussion.

6. *Public Utilities*

For the purposes of this study a utility has been defined as a commercial enterprise operated by a unit of government, performing a service entirely outside the scope of purely governmental functions, serving the city as a whole rather than any small group, and earning a portion or all of its overhead, operating, and debt charges from revenues based on a rate structure. Water, light and power, gas, street railway, rapid transit, port and harbor facilities, docks, sewage disposal plants, and housing fall within the scope of this definition. Public service enterprises such as golf courses, swimming pools, stadiums, convention

halls, and airports are not included as public utilities. While such enterprises are often entirely or partially self-supporting, debt incurred to finance them is included with general public improvement debt.¹

7. *Method of Compilation*

Data for this compilation were gathered from questionnaires mailed to public officials, research bureaus, chambers of commerce, and other civic organizations in the 343 cities over 30,000 population. The Detroit Bureau of Governmental Research wishes to acknowledge the coöperation of these agencies in making possible this compilation.

The author wishes to acknowledge the assistance of Miss Arla Weinert in gathering and summarizing the figures reported herein.

(See following pages for complete tabulations.)

¹For a more detailed discussion of public utility debt see "The Bonded Debt of 289 Cities as at January 1, 1939," NATIONAL MUNICIPAL REVIEW, June 1939.

BONDED DEBT OF UNITED STATES CITIES AS AT JANUARY 1, 1943 From Data furnished by Members of the Governmental Research Association, City Officials, and Chambers of Commerce

	GROSS BONDED DEBT				SINKING FUNDS				NET BONDED DEBT				GROSS SPECIAL ASSESSMENTS	
	Census 1940	General Improvement	Public Schools	Public Utility	Total	Gen'l Im-prove-ment (per cent)	Public School (per cent)	Public Utility (per cent)	Total	Excluding Utilities	Per Capita Excluding Utilities	Total	Per Cent Gen'l City Obligation	
Group I														
Population 1,000,000 or over														
1 New York, N. Y. ¹	4,544,995	754,414,820	335,362,199	\$ 1,898,275,213	2,988,052,232	--	--	62	2,431,510,880	\$ 876,758,385	\$ 117.61	169,583,000	100	1
2 Chicago, Ill. ²	3,396,808	238,906,839	35,474,000	1,780,000	276,160,839	65	35	35	244,951,032	243,171,032	71.59	14,968,471	0	2
3 Philadelphia, Pa. ³	1,931,334	296,266,335	64,170,000	190,784,265	551,160,974	47	16	37*	389,863,626	238,079,361	133.63	335,000	N	3
4 Detroit, Mich. ⁴	1,623,452	190,311,000	44,923,000	91,788,739	347,022,739	18	11	71	316,786,791	246,308,809	151.72	5,160,850	100	4
5 Los Angeles, Calif. ⁵	1,504,277	42,186,965	44,982,225	221,351,348	308,520,538	N	N	100	307,695,538	87,169,190	57.95		0	5
Group II														
Population 500,000 to 1,000,000														
6 Cleveland, Ohio ⁶	878,336	87,886,282	6,152,000	38,282,500	132,320,782	71	N	29	121,533,196	86,423,819	98.39	741,872	100	6
7 Baltimore, Md. ⁷	859,100	100,394,976	15,272,000	50,332,524	165,999,500	78	4	18	132,904,032	88,653,619	103.19		N	7
8 St. Louis, Mo. ⁸	816,048	54,762,000	1,625,000	3,948,000	60,335,000	70	8	10	56,237,711	52,707,234	64.59		N	8
9 Boston, Mass. ⁹	770,816	60,501,750	6,687,000	112,534,300	179,723,050	16	13	71	155,425,909	60,047,547	77.90		N	9
10 Pittsburgh, Pa. ¹⁰	671,659	52,926,700	19,331,898	3,422,500	75,681,098	74	21	5	69,442,124	66,326,584	98.75		N	10
11 Washington, D. C. ¹¹	663,091	No Bonded Debt												11
12 San Francisco, Calif. ¹²	634,536	27,257,500	9,492,000	92,328,300	129,077,800	N	N	N	129,077,800	36,749,500	57.92	700,000	0	12
13 Milwaukee, Wis. ¹³	587,472	25,237,289	2,988,500	2,210,000	30,435,789	70	30	0	25,821,889	23,614,889	40.19		N	13
14 Buffalo, N. Y. ¹⁴	575,501	74,586,883	8,705,250	14,799,000	98,091,133	1	N	99	93,544,671	85,228,509	144.52	675,000	100	14
Group III														
Population 250,000 to 500,000														
15 New Orleans, La. ¹⁵	494,537	62,705,000	6,688,000	7,434,653	76,827,653	82	18	N	74,746,850	67,312,197	136.11	1,848,020	100	15

* = Estimated.
 N = None.
 -- = Figures or breakdown not available.
 Cities are arranged in groups according to population in the 1940 census. The groups are identical with those of the Bureau of the Census except that in this tabulation group VI takes in cities only from 30,000 to 50,000.
¹New York City. General debt includes \$156,215,000 assessment and \$13,368,000 special assessment debt. Only \$987,495,710 of utility debt is self-supporting.
²School sinking fund in general city debt.
³Chicago. General debt includes \$43,971,700 park and \$55,438,945 sanitary district debt (city's pro-rata share). County debt of \$25,962,410 and forest preserve district debt of \$11,181,750 (80.89% of total debt of these units) not included.
⁴Philadelphia. Self-supporting utilities estimated at \$82,000,000.
⁵Detroit. Utility debt includes \$4,238,000 sewage disposal bonds not faith and credit of the city. Housing Commission bond anticipation notes, of \$20,200,000, street railway equipment trust notes of \$1,201,000, and street railway revenue notes of \$1,847,000 not included.
⁶Los Angeles. General debt includes \$13,302,865 flood control and utility debt includes \$126,897,348 metropolitan water district debt (city's pro-rata share).
 Harbor debt (\$14,125,000) is only 50% self-supporting.
⁷Cleveland. Utility debt includes \$2,440,000 light debt serviced by taxation. Special assessment debt of \$741,872 and library debt of \$420,000 included in general city debt.
⁸St. Louis. Includes all local overlapping debt (certain county functions are performed by the city). Relief bonds of \$1,883,000 are serviced by municipal bridge tolls but are also general obligations.
⁹Boston. Utility debt includes city's share (60%) of Boston Metropolitan District debt which is a general obligation of the district but is serviced from revenues.
¹⁰San Francisco. Does not include \$29,580,000 (city's share) of Golden Gate Bridge and Highway District debt. Utility debt includes \$4,271,000 water debt which is not self-supporting.
¹¹Milwaukee. General debt includes city's share of county debt for relief (\$6,311,182) and metropolitan sewage district debt (\$8,693,607).
¹²Buffalo. Debt as of June 30, 1942.
¹³New Orleans. General debt includes \$23,159,000 Orleans Levee District debt. Port bonds of \$32,547,000 not included.

	GROSS BONDED DEBT				SINKING FUNDS				NET BONDED DEBT				GROSS SPECIAL ASSESSMENTS	
	Census 1940	General Improvement	Public Schools	Public Utility	Total	Gen'l Im- ment (per cent)	Public School (per cent)	Utility (per cent)	Total	Excluding Utilities	Capital Utilities	Per Cent Gen'l City Obligation	Total	Per Cent Gen'l City Obligation
16 Minneapolis, Minn. ^{1a}	492,370	48,084,898	14,508,117	10,940,000	73,533,015	55	25	20	72,062,852	61,425,072	124,75	N	2,487,444	100
17 Cincinnati, Ohio ^{1a}	435,610	39,672,571	9,796,500	29,232,939	78,662,010	58	12	50	54,924,115	37,461,008	82.22	N	1,069,258	100
18 Newark, N. J. ^{1a}	329,760	66,696,051	16,157,200	18,716,000	101,569,251	51	34	15	81,309,877	65,664,091	152.79	N	17	100
19 Kansas City, Mo.	399,178	30,829,000	18,700,000	14,767,000	72,284,052	N	100	N	37,011,948	42,244,948	105.83	N	1,237,880	100
20 Indianapolis, Ind. ^{1a}	386,972	16,109,023	7,182,000	13,406,000	36,697,023	74	12	14	35,468,140	22,232,473	57.45	N	20	100
21 Houston, Tex. ¹⁷	394,514	25,145,250	8,351,250	2,993,500	36,490,000	4,582,795	70	18	31,907,205	29,448,206	76.58	N	21	100
22 Seattle, Wash.	368,302	13,760,000	5,745,000	50,553,000	2,737,670	32	N	88	66,320,330	19,162,027	52.03	N	22	100
23 Rochester, N. Y.	324,975	37,719,000	11,866,000	4,428,000	54,013,000	49	17	44	49,089,460	46,815,808	144.06	N	23	100
24 Denver, Colo. ^{1a}	322,412	15,209,160	4,754,500	24,263,600	44,227,260	1,834,887	14	N	42,392,373	19,705,507	61.12	N	24	100
25 Louisville, Ky. ^{1a}	319,077	10,291,400	10,966,400	1,000,000	42,287,800	10,833,471	92	—	31,454,329	31,354,596	98.27	N	25	100
26 Columbus, Ohio ²⁰	306,087	20,990,456	4,853,834	3,286,000	29,130,290	4,158,348	33	45	24,971,942	22,619,989	73.90	N	26	100
27 Portland, Ore. ²¹	305,394	14,753,560	3,076,180	12,496,000	30,325,740	6,029,286	73	N	24,296,454	13,449,767	44.04	N	27	100
28 Atlanta, Ga.	302,288	8,891,000	3,163,000	1,662,000	11,554,327	N	65	25	10,951,673	8,019,603	26.53	N	28	100
29 Oakland, Calif. ²²	302,163	7,285,753	7,600,000	28,778,750	43,664,503	N	N	N	43,664,503	14,885,753	49.26	N	29	100
30 Jersey City, N. J. ²³	301,173	38,650,000	10,027,000	12,662,255	61,339,255	7,668,579	27	19	53,670,676	45,140,499	149.88	N	30	100
31 Dallas, Tex.	294,734	18,944,500	6,869,750	9,526,000	35,340,250	3,267,020	54	12	32,073,230	23,627,532	80.16	N	31	100
32 Memphis, Tenn. ²⁴	292,942	14,093,000	5,017,000	21,464,000	40,574,000	3,966,587	60	14	36,607,413	16,130,103	55.06	N	32	100
33 St. Paul, Minn. ¹⁹	287,736	18,031,000	8,992,000	6,119,000	7,230,596	N	—	23	25,931,404	21,520,491	74.79	N	33	100
34 Toledo, Ohio ²⁵	282,349	22,211,885	11,084,000	4,099,000	37,394,885	1,300,728	4	82	36,094,157	32,100,977	113.69	N	34	100
35 Birmingham, Ala.	267,583	11,975,000	9,170,000	4,250,000	25,395,000	3,292,661	100	N	22,102,339	17,852,339	66.72	N	35	100
36 San Antonio, Tex. ²⁶	253,854	12,939,500	5,752,000	5,616,000	24,307,500	1,055,891	22	19	23,251,609	18,265,432	71.95	N	36	100
37 Providence, R. I. ²⁷	233,504	44,085,228	14,262,000	17,795,708	76,142,936	18,000,025	45	19	58,142,911	46,814,089	184.67	N	37	100
Group IV														
Population 100,000 to 250,000														
38 Akron, Ohio	244,791	20,894,020	3,384,423	6,119,000	30,397,443	441,711	58	24	29,955,732	23,913,417	97.69	N	38	100
39 Omaha, Neb.	223,844	5,866,320	7,819,750	1,140,000	14,826,070	5,055,780	15	63	9,770,290	9,770,290	43.65	N	39	100
40 Dayton, Ohio	210,718	6,580,580	3,704,593	2,581,000	12,866,173	1,365,092	72	N	11,501,081	9,304,219	44.15	N	40	100

December 31, 1933

^{1a}Minneapolis. General debt includes \$5,955,000 sewage disposal bonds.

^{1b}Cincinnati. Utility debt includes \$374,000 airport bonds not self-supporting.

^{1c}Cincinnati. General debt includes \$374,000 airport bonds not self-supporting.

^{1d}Cincinnati. Utility debt includes \$4,540,000 rapid transit railway bonds not self-supporting.

^{1e}Cincinnati. Annual rental of Cincinnati Southern Railway is enough in excess of retirement requirements to service \$14,750,000 25-year, 3% bonds.

^{1f}Newark. General debt includes refunded subway, airport, port and dock bonds but not \$780,000 of bond anticipation notes or \$1,400,000 due the federal government for airport improvements (not in form of bonds).

^{1g}Indianapolis. General debt includes city's share of debt of five poor relief districts in city.

^{1h}Houston. General city debt includes \$645,000 convention hall.

¹ⁱDenver. General city debt includes \$8,168,160 Moffat Tunnel District bonds (city's share) financed through taxation and \$284,000 airport bonds. Debt as of long term notes.

^{1j}Louisville, et al. School sinking fund included in general city sinking fund.

^{1k}Columbus. General debt includes \$1,910,000 special assessment debt.

^{1l}Portland. General debt includes \$76,000 golf bonds which are self-supporting, and city's share of Portland (91%).

^{1m}Oakland. General debt includes harbor debt which is tax-supported. Utility debt is city's share of East Bay Municipal District debt.

¹ⁿJersey City. Debt as of February 2, 1943.

^{1o}Memphis. Debt as of February 2, 1943.

^{1p}Toledo. School debt includes \$1,050,000 library bonds.

^{1q}San Antonio. Debt as of March 1, 1943.

^{1r}Providence. General debt includes \$3,355,228 and utility debt includes \$795,708 long term notes.

	GROSS BONDED DEBT				SINKING FUNDS				NET BONDED DEBT				GROSS SPECIAL ASSESSMENTS	
	Census 1940	General Improvement	Public Schools	Public Utility	Total	Total	Gen'l Im- prov- ment (per cent)	Public School (per cent)	Public Utility (per cent)	Excluding Utilities	Per Capita	Total	Per Cent	City Obligation
41 Syracuse, N. Y.	205,967	20,597,275	3,516,155	4,329,375	28,444,805	3,884,035	N	N	N	28,444,805	117.08	12,000	100	41
42 Oklahoma City, Okla.	204,424	6,776,300	4,028,023	8,662,600	19,466,923	N	31	32	37	15,582,888	8,354,188	2,027,289	0	42
43 San Diego, Calif. ²⁸	203,341	4,000,620	2,700,750	14,864,408	21,565,778	N	N	N	N	21,565,778	6,701,370	1,305,485	0	43
44 Worcester, Mass.	193,694	7,885,000	16,000	1,846,000	9,747,000	N	N	N	N	9,747,000	7,901,000	40,709	N	44
45 Richmond, Va. ²⁹	193,694	27,175,897	6,993,465	7,962,472	42,131,834	14,332,002	59	20	21	27,799,832	22,793,159	118.07	N	45
46 Honolulu, Hawaii	179,358	Not Reporting		6,801,000	25,525,000	1,457,004	33	45	22	24,067,996	17,594,233	N	N	46
47 Fort Worth, Texas	177,662	8,882,000	3,376,000	2,601,000	14,859,000	1,401,365	42	10	10	13,457,635	11,054,802	645,000	100	47
48 Jacksonville, Fla. ³⁰	173,065	27,527,000	8,422,000	8,667,500	44,616,500	2,354,839	68	25	7	42,262,161	33,758,204	196.07	100	48
49 Miami, Fla. ³¹	172,172	8,205,880	1,143,000	6,467,500	9,816,380	422,882	16	84	N	9,393,498	8,923,998	37,000	100	49
50 Youngstown, Ohio ³²	167,720												100	50
51 Nashville, Tenn.	167,402	8,370,000	3,255,000	16,513,000	28,138,000	2,553,900	54	N	46	25,584,100	10,247,021	202,000	100	51
52 Hartford, Conn. ³³	166,267	15,633,000	4,221,000	1,580,000	21,454,000	2,789,212	61	28	11	19,664,788	17,381,566	N	N	52
53 Grand Rapids, Mich.	164,292	3,817,400	443,158	4,225,000	8,485,558	1,116,500	N	100	100	7,369,058	4,260,558	847,000	100	53
54 Long Beach, Cal. ³⁴	164,271	5,496,926	5,496,916	25,424,802	35,567,644	N	N	N	N	35,567,644	10,142,842	213,555	0	54
55 New Haven, Conn. ³⁵	160,605	10,420,000	216,000	N	10,636,000	476,929	N	N	N	10,159,071	10,159,071	N	N	55
56 Des Moines, Iowa	159,819	4,680,367	6,228,000	3,679,000	14,587,367	439,188	N	N	100	14,148,179	10,908,367	68.25	N	56
57 Flint, Mich.	151,543	4,307,000	3,416,000	1,294,600	9,017,600	2,667,845	28	34	38	6,349,755	6,070,750	367,000	100	57
58 Salt Lake City, Utah ³⁶	149,934	1,901,000	3,761,000	3,399,000	9,601,000	1,005,138	N	30	N	8,595,862	4,656,862	220,600	100	58
59 Springfield, Mass.	149,554	6,271,000	1,257,000	5,192,000	12,720,000	N	N	N	N	12,720,000	7,528,000	N	N	59
60 Bridgeport, Conn.	147,121	9,574,000	2,277,000	N	12,251,000	N	N	N	N	12,251,000	12,251,000	83.27	N	60
61 Norfolk, Va. ³⁷	144,332	16,746,543	7,150,253	16,407,904	40,304,700	14,284,082	N	N	46	26,020,618	16,155,352	N	N	61
62 Yonkers, N. Y. ³⁸	142,598	19,113,000	6,505,450	4,512,750	30,131,200	N	N	N	N	30,131,200	25,618,450	3,600,000	100	62
63 Tulsa, Okla. ³⁹	142,157	9,590,024	3,471,745	3,334,000	16,395,769	4,359,925	N	28	N	12,035,844	8,701,844	61.21	0	63
64 Scranton, Pa.	140,400	2,592,000	6,200,000	N	8,792,000	246,331	52	48	N	8,545,669	8,545,669	264,400	0	64
65 Paterson, N. J.	139,656	8,470,278	4,771,800	12,438,000	25,680,078	745,000	91	9	N	24,935,078	12,497,078	1,530	0	65
66 Albany, N. Y. ⁴⁰	130,577	15,318,561	4,030,500	13,003,000	32,352,061	1,682,802	N	N	N	30,669,259	17,666,259	80,000	100	66
67 Chattanooga, Tenn. ⁴¹	128,163	14,750,300	N	13,050,000	27,800,300	1,490,620	N	N	23	26,309,680	13,607,082	773,400	0	67

²⁸San Diego. General debt includes \$777,500 harbor and \$422,500 airport debt. Utility debt is not self-supporting and is backed by full faith and credit of the city.

²⁹Richmond. Debt as of January 31, 1943.

³⁰Jacksonville. General debt includes \$235,000 dock bonds which are not self-supporting.

³¹Miami. School debt is city's share of four independent school districts and is as of June 30, 1942. General debt includes \$207,000 hospital and \$134,000 stadium debt which are self-supporting.

³²Youngstown. School debt is not an obligation of the city.

³³Hartford. Debt as of January 5, 1943.

³⁴Long Beach. Utility debt includes \$16,334,427 (city's share) of Metropolitan Water District debt. General debt includes \$1,731,551 (city's share) of county flood control debt.

³⁵Salt Lake City, et al. Utility sinking fund included in general city sinking fund.

³⁶Yonkers, et al. Utility debt is not self-supporting.

³⁷Tulsa. Utility debt is not self-supporting. Utility sinking fund included in general city.

³⁸Albany. School sinking fund in general city. Utility debt not self-supporting.

³⁹Chattanooga. Utility debt as of June 30, 1942. School bonds included in general city debt

	GROSS BONDED DEBT				SINKING FUNDS			NET BONDED DEBT			GROSS SPECIAL ASSESSMENTS	
	Census 1940	General Improvement	Public Schools	Public Utility	Total	Gen'l Improvement (per cent)	Public School (per cent)	Public Utility (per cent)	Total	Excluding Utilities	Per Capita Excluding Utilities	Total Gen'l City Obligation
68 Trenton, N. J.	124,697	10,017,360	6,590,163	1,078,800	17,686,323	29	38	33	16,365,910	15,730,086	126.15	N
69 Spokane, Wash.	122,001	1,977,000	171,000	171,000	2,685,000	61	11	28	2,525,855	2,419,092	19.83	1,612,207
70 Kansas City, Kans.	121,458	3,239,760	2,469,000	2,509,000	8,117,760	12	3	85	5,946,343	5,278,883	43.46	328,153
71 Fort Wayne, Ind. ⁴⁰	118,410	594,100	1,485,000	1,412,000	3,401,100	N	N	N	N	1,989,100	16.80	2,873,000
72 Camden, N. J.	117,536	20,342,795	3,277,000	933,125	24,554,920	63	33	33	23,331,120	22,343,116	190.10	N
73 Erie, Pa.	116,953	4,332,000	3,956,064	1,123,000	9,413,064	60	N	40	9,153,892	8,131,892	69.53	513,792
74 Fall River, Mass.	115,428	Not Reporting				N	N	N	N			N
75 Wichita, Kans. ⁴¹	114,966	4,970,975	3,115,500	1,451,000	9,537,475	N	N	N	9,537,475	8,086,475	70.34	2,823,659
76 Wilmington, Del. ⁴²	112,504	6,306,700	646,000	3,495,000	10,447,700	—	—	—	9,007,525	5,512,525	49.00	—
77 Gary, Ind.	111,719	4,950,297	3,117,000	N	8,067,297	N	N	N	8,067,297	7,221	72.21	—
78 Knoxville, Tenn.	111,580	18,503,235	1,649,000	4,168,238	24,320,473	74	N	26	22,332,143	18,684,166	167.45	—
79 Cambridge, Mass. ⁴³	110,879	7,156,500	975,000	473,000	8,604,500	N	N	N	7,240,500	6,767,500	61.04	N
80 Reading, Pa.	110,568	2,482,000	5,846,000	1,885,000	10,213,000	—	—	—	9,495,634	7,956,278	71.96	330,000
81 New Bedford, Mass. ⁴⁴	110,341	4,641,000	501,000	709,000	5,851,000	100	N	N	5,012,386	4,303,386	39.00	N
82 Elizabeth, N. J.	109,912	5,281,491	4,452,450	3,748,000	13,481,941	24	76	N	12,728,694	8,980,694	81.71	N
83 Tacoma, Wash. ⁴⁵	109,408	2,784,500	710,000	14,327,000	17,821,500	100	N	N	17,803,700	3,476,700	31.78	1,100,315
84 Canton, Ohio	108,401	3,981,407	3,981,000	559,000	7,723,407	49	51	N	5,603,953	5,044,953	46.54	79,523
85 Tampa, Fla.	108,391	8,254,000	2,217,160	4,046,000	14,517,160	51	36	13	13,772,636	9,826,553	90.66	—
86 Sacramento, Calif.	105,958	3,512,550	5,270,500	3,075,500	11,861,550	N	N	N	11,861,550	8,786,050	82.92	755,039
87 Peoria, Ill.	105,087	Not Reporting				N	N	N	4,639,200	4,400,200	43.06	N
88 Somerville, Mass. ⁴⁶	102,187	3,503,200	897,000	239,000	4,639,200	N	N	N	4,084,180	3,739,180	36.88	N
89 Lowell, Mass.	101,389	3,528,180	211,000	345,000	4,084,180	N	N	N	4,728,447	4,531,964	44.75	1,650,000
90 South Bend, Ind. ⁴⁷	101,265	3,624,977	1,179,000	575,000	6,500,977	39	3	59	6,945,000	5,023,000	49.70	0
91 Duluth, Minn.	101,065	3,303,000	1,720,000	1,922,000	6,945,000	N	N	N	7,885,651	5,078,229	50.33	50,000
92 Charlotte, N. C.	100,899	4,229,399	1,065,000	2,807,422	8,101,821	100	N	—	9,232,862	9,232,862	91.85	1,105,049
93 Utica, N. Y. ⁴⁸	100,518	8,161,348	1,239,917	N	9,401,265	—	—	—	16,136,000	9,304,000	93.68	62,850
Group V	Population 50,000 to 100,000								7,281,591	7,034,272	71.66	—
94 Waterbury, Conn.	99,314	8,471,000	833,000	6,832,000	16,136,000	N	N	N	16,136,000	9,304,000	93.68	N
95 Shreveport, La. ⁴⁹	98,167	7,160,000	76,000	275,000	7,511,000	69	31	N	7,281,591	7,034,272	71.66	—

⁴⁰Fort Wayne. Does not include \$2,873,000 sewerage revenue bonds not faith and credit of the city. School debt not a city obligation.

⁴¹Wichita. General debt includes city's share (\$1,302,140) of county debt for welfare. Utility debt not self-supporting.

⁴²Wilmington. General debt includes \$2,560,000 harbor bonds not self-supporting. Debt as of June 30, 1942. No breakdown of sinking fund available.

⁴³New Bedford. General debt includes \$40,000 wharf bonds not self-supporting.

⁴⁴Tacoma. General debt includes 65% of Port of Tacoma bonds serviced through taxation but partially self-supporting.

⁴⁵South Bend. Court decision has made \$1,650,000 special assessment debt a city obligation.

⁴⁶Utica, et al. No breakdown of sinking fund available.

⁴⁷Shreveport. School debt as of January 31, 1943. General debt includes \$2,082,500 water bonds not self-supporting and a general city obligation.

GROSS BONDED DEBT					SINKING FUNDS			NET BONDED DEBT			GROSS SPECIAL ASSESSMENTS				
Census 1940	General Improvement	Public Schools	Public Utility	Total	Total	Gen'l Improvement (per cent)	Public School (per cent)	Public Utility (per cent)	Total	Excluding Utilities	Per Capita Excluding Utilities	Per Cent Gen'l City Total Obligation			
96	Lynn, Mass.	98,123	4,284,500	926,000	273,000	5,483,500	N	N	N	5,483,500	5,210,500	53.10	2,015,500	0	96
97	Evansville, Ind.	97,062	Not Reporting												97
98	Allentown, Pa.	96,904	4,989,700	3,092,000	690,000	8,771,700	48	49	3	7,817,179	7,155,714	73.84	430,800	100	98
99	El Paso, Tex.	96,810	3,137,000	1,608,100	1,329,000	6,074,100	62	17	21	5,753,982	4,491,933	46.40	—	—	99
100	Savannah, Ga.	95,996	4,649,500	398,650	345,000	5,393,150	—	N	—	5,032,150	4,687,150	48.83	N	N	100
101	Little Rock, Ark.	88,039	2,453,500	1,719,500	6,988,000	11,161,000	38	N	62	10,562,710	3,946,589	44.83	—	—	101
102	Austin, Tex.	87,930	3,477,000	1,687,000	947,000	6,111,000	—	—	—	6,106,941	5,159,941	58.68	210,000	100	102
103	Schenectady, N. Y.	87,549	9,340,500	616,000	445,000	10,401,500	—	—	1	9,967,425	9,528,269	108.83	100	103	
104	Wilkes-Barre, Pa.	86,236	Not Reporting				N	N	N	9,640,013	1,791,263	20.94	7,470	100	104
105	Berkeley, Calif.	85,547	611,263	1,180,000	7,848,750	9,640,013	N	N	N	9,640,013	1,791,263	20.94	100	105	
106	Rockford, Ill.	84,637	456,750	2,244,000	15,000	2,715,750	100	N	N	2,684,500	2,669,500	31.54	—	—	106
107	Lawrence, Mass.	84,323	2,133,000	113,500	386,000	2,632,500	22	34	44	2,632,500	2,246,500	26.64	N	N	107
108	Harrisburg, Pa.	83,893	1,692,060	1,534,500	2,144,740	5,371,300	N	N	N	4,871,478	2,944,838	35.10	N	N	108
109	Saginaw, Mich.	82,794	374,000	N	1,658,000	2,032,000	N	N	N	2,032,000	374,000	4.52	271,600	44	109
110	Glendale, Cal.	82,582	1,055,000	3,273,000	216,500	4,544,500	N	N	100	4,505,253	4,328,000	52.41	75,760	0	110
111	Sioux City, Iowa	82,364	3,698,365	911,000	434,000	5,043,365	100	N	N	4,877,375	4,443,375	53.95	43,000	0	111
112	Lincoln, Neb.	81,984	2,191,500	3,123,000	763,000	6,078,500	25	N	75	5,662,344	5,212,369	63.58	141,780	50	112
113	Pasadena, Calif.	81,864	2,460,225	2,230,400	5,681,875	10,372,500	N	N	100	10,263,250	4,690,625	57.30	1,405,537	113	113
114	Altoona, Pa.	80,214	1,742,000	2,994,000	440,000	5,176,000	—	33	—	4,645,003	4,205,003	52.42	629,000	—	114
115	Winston-Salem, N. C.	79,815	Not Reporting												115
116	Bayonne, N. J.	79,198	8,264,000	3,346,000	2,529,000	14,139,000	N	N	N	14,139,000	11,610,000	146.59	N	N	116
117	Huntington, W. Va.	78,836	1,195,000	395,000	N	1,590,000	81	19	N	1,105,870	1,105,870	14.03	1,267,000	100	117
118	Lansing, Mich.	78,753	322,000	N	553,000	875,000	—	N	100	322,000	322,000	4.09	N	N	118
119	Mobile, Ala.	78,720	8,524,000	—	5,052,000	13,576,000	N	—	—	13,496,468	8,444,468	107.27	3,258,000	0	119
120	Binghamton, N. Y.	78,309	2,128,000	2,486,700	55,000	4,669,700	N	N	N	4,669,700	4,614,700	58.93	N	N	120
121	Montgomery, Ala.	78,084	Not Reporting				N	N	N	14,139,000	11,610,000	146.59	N	N	121
122	Niagara Falls, N. Y.	78,029	7,874,935	6,310,210	1,330,130	15,515,275	N	N	100	15,410,034	14,185,145	181.79	N	N	122
123	Manchester, N. H.	77,685	3,081,500	130,000	33,000	3,244,500	N	N	N	3,244,500	3,211,500	41.34	N	N	123
124	Quincy, Mass.	75,810	Not Reporting										N	N	124
125	Pawtucket, R. I.	75,797	11,157,000	3,277,000	2,556,000	16,990,000	53	35	12	14,255,525	12,033,864	158.76	N	N	125

U. S. Navy.
^{as}Huntington. Flood control debt of \$1,267,000 retired by special assessments not included.
^{as}Mobile. General debt includes school debt. Debt as of September 30, 1942.
^{as}No breakdown of sinking fund available
^{as}Birmingham. General debt includes \$127,000 flood control debt.
^{as}Niagara Falls. School debt includes \$1,300,000 school district bonds excluded by constitution for calculation of debt limits.

^{as}El Paso. General debt includes \$27,000 stadium which is self-supporting.
^{as}Berkeley. Utility debt is city's share of East Bay Utility District debt.
^{as}Saginaw. Debt as of July 1, 1942. Utility debt is not self-supporting.
^{as}Glendale. Does not include city's share of metropolitan water district bonds (\$6,209,295) nor flood control district debt (\$629,800).
^{as}Sioux City. General city debt includes \$90,365 swimming pool debt.
^{as}Padadena. Does not include city's share of overlapping debt (\$9,763,000 metropolitan water and \$813,500 flood control).
^{as}Bayonne. Does not include \$2,110,000 bonds of port terminal taken over by

	GROSS BONDED DEBT				SINKING FUNDS				NET BONDED DEBT			GROSS SPECIAL ASSESSMENTS	
	Census 1940	General Improvement	Public Schools	Public Utility	Total	Gen'l Im- ment (per cent)	Public School (per cent)	Public Utility (per cent)	Total	Excluding Utilities	Per Capita Excluding Utilities	Total	Per Cent Gen'l City Obligation
126 St. Joseph, Mo.	75,711	3,936,000	2,016,800	N	5,952,800	82	18	N	5,727,077	5,727,077	75.64	—	126
127 East St. Louis, Ill.	75,609	Not Reporting	—	4,405,000	—	N	N	100	Incomplete	—	—	48,714	0
128 Springfield, Ill.	75,503	N	—	3,625,000	8,984,000	57	31	12	8,091,673	4,577,946	64.23	N	128
129 Portland, Me.	73,643	Not Reporting	897,000	—	—	—	—	—	—	—	—	—	N
130 Charleston, S. C. ^a	71,275	4,462,000	897,000	3,625,000	8,984,000	57	31	12	8,091,673	4,577,946	64.23	N	130
131 Springfield, Ohio	70,662	Not Reporting	—	—	—	—	—	—	—	—	—	—	—
132 Troy, N. Y.	70,304	5,948,985	542,500	643,950	7,135,435	N	N	N	7,135,435	6,491,485	92.33	N	131
133 Hammond, Ind.	70,184	3,065,670	1,313,500	927,000	5,306,170	61	N	39	5,035,777	4,214,988	60.06	4,308,046	0
134 Newton, Mass.	69,873	3,089,000	1,243,000	545,000	4,877,000	N	N	N	4,877,000	4,332,000	62.00	N	133
135 Roanoke, Va.	69,287	4,125,000	2,550,000	4,600,000	11,275,000	44	42	14	10,196,724	5,748,793	82.97	N	134
136 Lakewood, Ohio	69,160	1,510,045	1,479,500	1,796,500	4,786,045	85	10	5	4,471,795	2,690,584	38.90	25,915	100
137 East Orange, N. J.	68,945	5,059,500	3,087,445	314,000	8,460,945	18	81	1	7,652,396	7,349,137	106.59	33,500	100
138 New Britain, Conn. ^a	68,685	1,401,000	1,797,000	1,808,000	5,006,000	100	N	N	4,807,973	2,999,973	43.68	N	137
139 San Jose, Calif. ^a	68,457	676,500	758,000	N	1,434,500	N	N	N	1,434,500	1,434,500	20.95	115,672	—
140 Charleston, W. Va.	67,914	Not Reporting	—	—	—	—	—	—	—	—	—	—	—
141 Topeka, Kans.	67,833	932,805	1,619,000	N	2,551,805	N	N	N	2,551,805	2,551,805	37.62	432,592	100
142 Madison, Wis. ^a	67,447	2,134,000	1,798,750	458,000	4,390,750	N	N	N	4,390,750	3,932,750	98.31	111,700	45
143 Mt. Vernon, N. Y.	67,362	5,129,000	2,906,050	1,081,000	9,116,050	36	N	64	8,398,133	7,779,987	115.50	N	142
144 Racine, Wis.	67,195	1,745,000	689,000	795,000	3,129,000	23	N	77	3,011,052	2,360,000	35.12	—	143
145 Johnstown, Pa.	66,668	3,840,000	3,686,000	N	7,526,000	73	27	N	5,925,602	5,925,602	88.88	N	144
146 Pontiac, Mich. ^a	66,626	2,779,000	1,674,100	1,325,000	5,778,100	97	N	3	5,398,222	4,083,996	61.30	1,052,000	100
147 Davenport, Iowa	66,039	2,155,417	1,296,000	1,877,000	4,328,417	46	N	54	4,043,924	3,320,437	50.28	161,829	0
148 Oak Park, Ill. ^a	66,015	1,121,000	1,114,000	1,063,000	3,298,000	85	N	100	3,213,000	2,150,000	32.57	129,519	0
149 Augusta, Ga.	65,919	2,421,000	770,000	493,000	3,684,000	95	N	5	3,305,547	2,829,614	42.92	N	147
150 Phoenix, Ariz. ^a	65,414	3,982,000	2,888,000	5,039,000	11,909,000	N	100	N	10,760,881	5,721,881	87.47	500,726	100
151 Evanston, Ill.	65,389	550,000	2,190,000	39,000	2,779,000	N	97	3	2,563,484	2,531,484	38.71	644,194	—
152 Cicero, Ill.	64,712	Not Reporting	—	—	—	N	N	N	—	—	—	—	0
153 Atlantic City, N. J. ^a	64,094	22,188,000	—	2,095,000	24,283,000	N	N	N	24,283,000	22,188,000	346.18	—	151
154 Dearborn, Mich. ^a	63,584	9,195,751	4,809,900	1,546,000	15,551,651	90	N	10	10,494,763	9,481,551	149.12	826,752	100
155 Medford, Mass.	63,083	2,663,500	486,000	368,000	3,517,500	N	N	N	3,517,500	3,149,500	49.93	N	153
156 Terre Haute, Ind.	62,693	862,500	265,000	N	1,127,500	37	63	N	1,029,575	1,029,575	16.42	—	154
													155

^aCharleston, Utility debt includes \$1,800,000 port and terminal utility bonds not self-supporting.
^aNew Britain. Utility debt includes \$200,000 sewage disposal bonds not self-supporting.
^aSan Jose. Debt as of November 30, 1942.
^aMadison. Utility debt includes \$300,000 hospital and \$158,000 water debt of which \$38,000 is not self-supporting.
^aPontiac. Utility debt includes \$1,137,000 water debt not self-supporting.
^aOak Park. General debt includes park district bonds of \$362,000.
^aAtlantic City, Alexandria. School debt included in general city debt.
^aDearborn. School debt is city's share of debt of five separate school districts.

	GROSS BONDED DEBT				SINKING FUNDS				NET BONDED DEBT			GROSS SPECIAL ASSESSMENTS	
	Census 1940	General Improvement	Public Schools	Public Utility	Total	Gen'l Im- prove- ment (per cent)	Public School ity (per cent)	Public Utility (per cent)	Total	Excluding Utilities	Capita Utilities	Per Gen'l City Total Obligation	Per Cent City
157 Columbia, S. C.	62,396	Not Reporting			3,108,600	N	N	N	N	3,108,600	2,563,500	41.12	157
158 Brockton, Mass.	62,343	2,537,500	26,000	545,100	3,108,600	N	N	N	N	3,108,600	2,563,500	41.12	158
159 Cedar Rapids, Iowa	62,120	1,197,600	818,000	780,000	2,795,600	N	100	N	N	2,598,234	1,818,234	29.27	159
160 Jackson, Miss.	62,107	3,979,080	909,500	546,500	5,435,080	N	N	N	N	5,435,080	4,889,580	78.71	160
161 Covington, Ky.	62,018	1,676,000	1,305,000	2,023,700	5,004,700	N	N	N	N	5,004,700	2,981,000	48.07	161
162 Passaic, N. J.	61,394	3,524,500	1,458,000	6,978,000	13,760,500	N	78	N	N	12,667,541	5,695,541	92.77	162
163 Lancaster, Pa. ^{ee}	61,345	1,212,000	2,881,000	2,333,000	6,426,000	N	96	N	N	5,381,000	3,693,541	52.95	163
164 Springfield, Mo.	61,238	1,367,000	1,147,000	2,314,000	5,428,000	N	35	N	N	2,248,191	2,248,191	36.71	164
165 Wheeling, W. Va. ^{ee}	61,099	1,668,500	1,581,000	3,747,000	6,996,500	N	65	N	N	6,996,500	3,249,500	53.18	165
166 Galveston, Tex.	60,862	Not Reporting			2,076,350	100	N	N	N	1,971,945	1,811,945	30.55	171
167 St. Petersburg, Fla.	60,812	19,017,000	3,881,000	3,027,000	25,925,000	48	24	28	28	25,327,412	22,469,951	369.50	166
168 Fresno, Calif.	60,685	588,000	3,318,000	1,997,000	5,903,000	N	50	50	50	5,518,982	3,717,140	61.25	167
169 Durham, N. C.	60,195	3,247,538	1,054,000	3,014,000	7,315,538	100	N	N	N	7,096,101	4,082,101	67.81	168
170 Greensboro, N. C. ^{ee}	59,319	7,129,022	—	2,304,470	—	N	N	—	—	Incomplete	—	—	169
171 Decatur, Ill. ^{ee}	59,305	1,486,000	430,350	160,000	2,076,350	100	N	N	N	1,971,945	1,811,945	30.55	171
172 Chester, Pa.	59,285	3,037,000	2,254,000	N	5,271,000	26	74	N	N	3,687,275	3,687,275	62.20	172
173 Beaumont, Tex.	59,061	Not Reporting			1,583,725	—	—	—	—	5,067,950	2,489,450	42.56	173
174 Bethlehem, Pa. ^{ee}	58,490	1,269,000	1,981,000	2,578,500*	5,828,500	2	98	—	—	11,849,000	11,849,000	202.87	174
175 New Rochelle, N. Y. ^{ee}	58,408	7,533,000	4,455,000	N	11,988,000	100	N	N	N	3,687,275	3,687,275	62.20	175
176 Malden, Mass. ^{ee}	58,010	2,256,000	900,000	105,000	3,261,000	100	N	N	N	3,121,000	3,016,000	51.99	176
177 Macon, Ga.	57,865	672,000	540,200	N	1,212,200	N	N	N	N	1,212,200	1,212,200	20.95	177
178 Corpus Christi, Tex. ^{ee}	57,301	9,827,330	1,993,000	1,091,500	12,911,830	81	10	9	9	11,303,102	10,353,920	180.69	178
179 York, Pa.	56,712	1,152,000	1,921,000	N	3,073,000	67	33	33	33	2,735,287	2,735,287	48.23	179
180 Union City, N. J.	56,173	4,779,000	1,481,000	N	6,260,000	51	49	49	49	6,209,822	6,209,822	110.55	180
181 Waco, Tex. ^{ee}	55,982	3,303,500	950,600	1,472,000	5,726,100	69	31	31	31	5,029,339	3,557,622	63.55	181
182 McKeesport, Pa.	55,355	Not Reporting			696,761	69	31	31	31	6,723,076	6,723,076	121.51	182
183 Irvington, N. J.	55,328	3,566,400	3,624,150	N	7,190,550	47	53	53	53	3,023,541	3,023,541	54.98	183
184 Cleveland Heights, Ohio	54,992	302,000	3,676,500	N	3,978,500	63	37	37	37	4,416,125	4,416,125	80.71	184
185 Stockton, Calif.	54,714	4,246,125	170,000	N	4,416,125	N	N	N	N	4,416,125	4,416,125	80.71	185
186 East Chicago, Ind.	54,637	2,034,635	1,285,000	1,598,000	4,917,635	51	31	18	18	4,708,335	3,147,335	57.60	186
187 Kalamazoo, Mich. ^{ee}	54,097	844,500	844,500	N	1,689,000	N	N	N	N	844,500	844,500	15.61	187
188 Holyoke, Mass.	53,750	189,000	288,000	852,000	1,329,000	N	N	N	N	1,329,000	477,000	8.97	188
189 Santa Monica, Calif. ^{ee}	53,500	1,591,000	1,595,000	843,500	3,979,500	30	45	25	25	3,899,989	3,076,600	57.51	189
190 Columbus, Ga.	53,280	1,468,600	563,800	30,000	2,062,400	N	N	N	N	2,062,400	2,062,400	38.14	190

^{ee}Wheeling. Utility debt includes \$1,017,000 water debt not self-supporting.
^{ee}Decatur. General city debt includes \$750,000 park district and sanitary district debt.
^{ee}Bethlehem. Utility debt includes \$2,100,000 debt of independent municipal water authority.
^{ee}Malden. Does not include \$70,533 assessment representing city's portion of

county tuberculosis hospital cost.

^{ee}Corpus Christi. General debt includes \$2,805,000 sea wall and breakwater construction bonds serviced by state aid.

^{ee}Santa Monica. Utility debt is not self-supporting. Does not include city's share of metropolitan water (\$4,874,500) or flood control (\$524,900) debt.

	GROSS BONDED DEBT				SINKING FUNDS			NET BONDED DEBT			SPECIAL ASSESSMENTS	
	Census 1940	General Improvement	Public Schools	Public Utility	Total	Gen'l Im- prove- ment (per cent)	Public School ity (per cent)	Total	Excluding Utilities	Per Capita Utilities	Gen'l City	Total Obligation
191 Pueblo, Colo.	52,162	Not Reporting		98,000	1,967,000	N	N	1,967,000	1,869,000	36.12	N	79,242
192 Waterloo, Iowa ^{7a}	51,743	956,000	913,000	2,089,000	4,977,493	49	39	6,166,495	6,166,495	80.61	N	0
193 Amarillo, Tex. ^{8a}	51,686	2,920,500	1,623,000	5,044,828	21,774,125	N	N	21,774,125	16,729,297	328.04	N	193
194 Asheville, N. C.	51,310	14,188,948	2,540,349	104,000	3,664,700	51	45	1,715,258	1,694,989	33.36	N	194
195 Highland Park, Mich.	50,810	943,700	2,615,000		8,422,000	23	N	2,854,521	4,786,798	94.33	N	100
196 Portsmouth, Va.	50,745	4,881,000	570,000	2,971,000	2,472,943	20	80	1,323,495	1,732,495	34.24	N	196
197 Hamilton, Ohio	50,592	1,200,943	681,000	591,000	149,449						N	197
198 Hoboken, N. J.	50,115	Not Reporting			6,191,593			1,260,914	4,930,679	89.08	N	100,844
Group VI												
Population 30,000 to 50,000												
199 Hamtramck, Mich. ¹⁴	49,839	3,845,593	1,855,000	491,000	2,432,925			2,432,925	1,531,925	30.81	N	201
200 Brookline, Mass.	49,786	Not Reporting			1,045,000			1,045,000	928,000	18.68	N	202
201 Muncie, Ind.	49,720	831,925	700,000	901,000	2,432,925			2,432,925	1,837,500	37.00	N	100
202 Pittsfield, Mass.	49,684	693,000	235,000	1,170,000	2,461,000			2,461,000	2,007,095	40.71	N	203
203 Jackson, Mich. ¹⁶	49,656	1,150,500	687,000	1,065,500	6,057,000			6,057,000	4,372,461	88.68	N	36,288
204 Lexington, Ky.	49,304	1,964,000	497,000	N	10,979,000			10,979,000	6,544,000	134.02	N	206
205 Woonsocket, R. I.	49,303	4,499,000	914,000	644,000	2,867,500			2,867,500	2,379,500	48.80	N	207
206 Clifton, N. J.	48,827	4,515,000	2,203,000	4,261,000	1,794,500			1,794,500	703,732	14.67	N	208
207 Kenosha, Wis.	48,765	326,500	2,053,000	488,000	4,249,909			4,249,909	4,249,909	88.65	N	210
208 Berwyn, Ill.	48,451	841,000		N	3,431,504			3,431,504	2,415,392	50.64	N	211
209 Bay City, Mich. ¹⁸	47,956	301,000	467,500	1,026,000	1,299,200			1,299,200	1,052,200	22.31	N	212
210 Stamford, Conn.	47,938	2,448,409	1,801,500	N	4,826,500			4,826,500	4,606,046	97.82	N	213
211 Muskegon, Mich.	47,697	1,321,000	1,272,504	838,000	247,000			247,000	846,672	28	N	214
212 New Castle, Pa.	47,638	Not Reporting			N			N	25,000	100	N	215
213 Aurora, Ill.	47,170	792,200	260,000	247,000	1,481,900			1,481,900	1,389,900	29.71	N	216
214 Cranston, R. I. ¹⁹	47,085	2,799,500	2,027,000	N	1,563,000			1,563,000	1,432,000	30.63	N	217
215 Raleigh, N. C.	46,897	Not Reporting			1,951,700			1,951,700	1,049,700	22.70	N	218
216 Everett, Mass.	46,784	1,121,900	268,000	92,000	7,441,700			7,441,700	4,589,193	101.73	N	219
217 Haverhill, Mass.	46,752	1,396,000	36,000	131,000	2,517,000			2,517,000	2,337,000	51.81	N	221
218 Green Bay, Wis.	46,235	82,200	1,153,500	716,000	2,535,100			2,535,100	2,239,100	50.08	N	222
219 Port Arthur, Tex.	46,140	Not Reporting			180,000			180,000			N	
220 Wichita Falls, Tex. ⁷	45,112	3,286,500	1,328,000	2,827,200	2,517,000			2,517,000			N	
221 Elmira, N. Y.	45,106	1,575,000	762,000	180,000	2,517,000			2,517,000			N	
222 Lima, Ohio	44,711	1,970,100	269,000	296,000	2,535,100			2,535,100			N	

^{7a}Waterloo. School debt as of June 1, 1942.

^{7b}Hamtramck. Utility sinking fund included in general city. Utility debt is not self-supporting.

^{7c}Jackson. Utility debt includes \$610,500 water debt not self-supporting.

^{7d}Bay City. School debt as of July 1, 1942.

^{7e}Wichita Falls. Utility debt includes city's share of district debt (\$2,443,200) which is not self-supporting.

Wichita County water

	GROSS BONDED DEBT				SINKING FUNDS			NET BONDED DEBT			GROSS SPECIAL ASSESSMENTS			
	Census 1940	General Improvement	Public Schools	Public Utility	Total	Gen'l Improvement (per cent)	Public School (per cent)	Public Utility (per cent)	Total	Excluding Utilities	Per Capita Excluding Utilities	Total	Obligation	Per Cent
223 Lynchburg, Va. ⁷⁸	44,541	3,061,151	—	2,248,333	5,309,484	—	—	45	4,118,907	2,410,574	54.12	N	N	223
224 Williamsport, Pa. ⁷⁹	44,355	478,000	812,000	N	1,290,000	15	85	N	1,000,408	1,000,408	22.55	N	N	224
225 Lorain, Ohio	44,125	890,072	323,000	23,000	1,236,072	100	N	N	1,219,052	1,196,052	27.11	130,995	100	225
226 Dubuque, Iowa ⁸⁰	43,892	810,000	420,000	63,000	1,293,000	55	16	29	1,014,884	1,030,988	23.49	27,100	0	226
227 Ogden, Utah	43,688	Not Reporting	—	—	—	—	—	—	—	—	—	—	—	227
228 San Bernardino, Calif.	43,646	458,167	762,030	157,025	1,377,222	34	58	8	1,277,184	1,128,605	25.86	N	N	228
229 Battle Creek, Mich.	43,453	247,000	593,500	256,000	1,096,500	N	N	N	1,096,500	840,500	19.34	N	N	229
230 Warren, Ohio ⁸¹	42,837	1,153,871	425,040	197,000	1,775,911	27	34	39	1,691,852	1,527,852	35.67	N	N	230
231 Rock Island, Ill.	42,775	791,400	924,000	4,210,000	5,625,400	16	N	84	5,434,219	1,385,466	32.39	92,269	0	231
232 La Crosse, Wis.	42,707	433,000	529,000	9,000	971,000	100	N	N	967,500	958,500	22.44	N	N	232
233 Jamestown, N. Y.	42,638	407,000	1,300,000	311,000	2,018,000	N	N	100	1,945,000	1,707,000	40.03	N	N	233
234 Joliet, Ill. ⁸²	42,365	586,821	978,000	92,000	1,656,821	N	N	N	1,656,821	1,564,821	36.94	414,720	13	234
235 Fitchburg, Mass. ⁸³	41,824	964,957	490,243	137,000	1,592,200	N	N	N	1,592,200	1,455,200	34.79	N	N	235
236 Chicopee, Mass.	41,664	746,000	N	311,531	1,057,531	N	N	N	1,057,531	746,000	17.90	24,000	100	236
237 Bloomfield, N. J.	41,623	1,954,000	2,216,000	1,000,000	5,170,000	N	N	N	5,170,000	4,170,000	100.18	N	N	237
238 Anderson, Ind.	41,572	Not Reporting	—	—	—	—	—	—	—	—	—	—	—	238
239 Council Bluffs, Iowa	41,439	Not Reporting	—	—	—	—	—	—	—	—	—	—	—	239
240 Chelsea, Mass.	41,259	1,851,000	154,500	N	2,005,500	100	N	N	1,528,638	1,528,638	37.05	N	N	240
241 Perth Amboy, N. J.	41,242	8,077,500	1,047,000	1,435,000	10,559,500	40	26	34	10,176,635	8,870,423	215.08	N	N	241
242 Salem, Mass.	41,213	1,186,000	8,000	148,500	1,342,500	N	N	N	1,342,500	1,194,000	28.97	N	N	242
243 Sioux Falls, S. Dak.	40,832	910,000	697,000	N	1,607,000	N	100	N	1,236,842	1,236,842	30.29	—	—	243
244 Sheboygan, Wis.	40,638	1,140,000	410,000	96,000	1,646,000	N	N	N	1,646,000	1,550,000	38.14	26,742	0	244
245 Poughkeepsie, N. Y.	40,478	3,259,692	925,900	297,000	4,482,592	N	67	33	4,459,657	4,162,657	102.84	101,692	100	245
246 Quincy, Ill. ⁸⁴	40,469	250,000	514,000	173,000	937,000	N	N	N	937,000	764,000	18.88	107,050	0	246
247 Portsmouth, Ohio ⁸⁵	40,466	3,185,500	1,155,000	974,000	5,314,500	N	—	65	5,209,238	4,304,445	106.37	N	N	247
248 White Plains, N. Y.	40,327	4,322,758	6,134,000	958,000	11,414,758	63	35	2	11,165,741	10,214,064	253.28	N	N	248
249 Waltham, Mass.	40,020	1,597,000	280,000	178,000	2,055,000	N	N	N	2,055,000	1,877,000	46.90	N	—	249
250 Arlington, Mass.	40,013	26,000	238,000	N	264,000	100	N	N	250,014	250,014	6.25	N	N	250
251 Norwalk, Conn. ⁸⁶	39,849	1,922,877	1,758,000	744,000	4,424,877	—	—	N	4,371,801	3,627,801	91.04	N	N	251
252 Montclair, N. J.	39,807	Not Reporting	—	—	—	—	—	—	—	—	—	—	—	252
253 East Cleveland, Ohio ⁸⁴	39,495	728,300	989,000	20,000	1,717,300	37	63	N	1,062,149	1,062,149	26.89	311,300	100	253
254 Meriden, Conn.	39,494	428,000	609,000	N	1,037,000	100	N	N	1,043,808	1,023,808	25.92	—	—	254
255 Cumberland, Md. ⁸⁶	39,483	2,810,000	1,661,500	2,705,000	7,176,500	53	N	47	6,094,287	3,901,505	98.81	N	N	255

⁷⁸Lynchburg. City debt includes school debt.
⁷⁹Williamsport. Debt as of January 4, 1943.
⁸⁰Dubuque. City debt includes \$128,000 dock bonds not self-supporting.
⁸¹Joliet, et al. School debt is not a direct obligation of the city.
⁸²Portsmouth. Utility debt only partially self-supporting. School sinking fund included in general city.
⁸³Norwalk. Debt as of September 1, 1942. School sinking fund included in general city.
⁸⁴East Cleveland. City debt includes \$50,000 bonds of independent library district and city's portion (\$212,800) of special assessment debt.
⁸⁵Cumberland. School debt issued by county, amount reported is city's pro-rata share.

	GROSS BONDED DEBT					SINKING FUNDS		NET BONDED DEBT			GROSS SPECIAL ASSESSMENTS			
	Census 1940	General Improvement	Public Schools	Public Utility	Total	Total	Gen'l Im- prove- ment (per cent)	Public Util- ity (per cent)	Excluding Utilities	Per Capita Excluding Utilities	ASSESSMENTS			
											Total	Obligation		
256	Kearny, N. J.	39,467	4,673,500	1,708,000	4,492,000	10,873,500	100	N	N	10,665,500	6,173,500	156.42	N	256
257	West New York, N. J.	39,439	Not Reporting										N	257
258	Laredo, Texas	39,274	1,219,400	521,000	N	1,740,400	85	15	N	1,664,719	1,664,719	42.39	N	258
259	Oshkosh, Wisconsin	39,089	368,000	180,000	452,000	1,000,000	N	N	100	979,264	548,000	14.02	N	259
260	Alhambra, California	38,935	Not Reporting										N	260
261	Lewiston, Me.	38,598	518,000	370,000	328,000	1,216,000	N	N	N	1,216,000	888,000	23.01	N	261
262	High Point, N. C. ⁸⁰	38,495	4,896,794	1,803,791	2,442,613	9,143,198	66	15	19	8,923,741	6,522,152	169.43	968,203	100 262
263	Elgin, Ill.	38,333	840,500	432,000	124,000	1,396,500	73	N	27	1,319,846	1,216,817	31.74	162,690	0 263
264	Norristown, Pa.	38,181	520,000	1,235,000	N	1,775,500	26	74	N	1,521,579	1,521,579	39.85	N	264
265	Hazleton, Pa.	38,009	1,413,000	1,115,000	N	2,528,000	7	93	N	2,245,483	2,245,483	59.08	—	— 265
266	Steubenville, Ohio	37,651	480,210	608,750	17,000	1,105,960	87	13	N	1,059,518	1,042,518	27.69	602,240	100 266
267	Zanesville, Ohio	37,500	751,980	351,917	66,500	1,170,397	—	N	N	960,397	893,897	23.84	84,936	100 267
268	Plainfield, N. J. ¹⁹	37,469	2,428,000	1,390,300	N	3,818,300	—	N	N	3,717,190	3,717,190	99.21	N	268
269	Pensacola, Fla.	37,449	Not Reporting										N	269
270	Taunton, Mass.	37,395	Not Reporting										N	270
271	Mansfield, Ohio	37,154	219,000	797,000	32,000	1,048,000	95	N	5	891,912	867,685	23.35	102,200	100 271
272	Joplin, Mo.	37,144	307,500	586,000	N	893,500	65	35	N	688,353	688,353	18.53	N	272
273	Butte, Mont. ⁸⁷	37,081	828,000	548,690	N	1,376,690	60	40	N	1,274,504	1,274,504	34.37	—	— 273
274	Newport News, Va. ¹⁹	37,067	2,359,500	1,078,500	2,466,000	5,904,000	—	N	N	4,541,293	2,075,293	55.99	N	274
275	Gadsden, Ala. ⁸⁸	36,975	1,937,500	903,000	54,500	2,895,000	N	N	N	2,895,000	2,840,500	76.82	235,000	100 275
276	Danville, Ill.	36,919	87,000	404,700	N	491,700	N	N	N	491,700	491,700	13.32	54,389	0 276
277	Tucson, Ariz. ⁸⁹	36,818	1,065,000	885,600	696,000	2,646,600	55	13	32	2,089,397	1,572,270	42.70	553,192	0 277
278	Colorado Springs, Colo. ⁸¹	36,789	218,000	435,000	1,262,000	1,915,000	N	N	100	1,809,190	653,000	17.75	6,000	100 278
279	Orlando, Fla.	36,736	Not Reporting										N	279
280	Fort Smith, Ark.	36,584	68,000	700,100	1,185,000	1,953,100	N	N	N	1,953,100	768,100	21.00	168,000	20 280
281	West Allis, Wis. ⁹⁰	36,364	1,177,000	1,109,000	199,000	2,485,000	N	N	N	2,485,000	2,286,000	62.86	322,111	0 281
282	Alameda, Calif.	36,256	Not Reporting										N	282
283	Auburn, N. Y.	35,753	2,532,067	859,000	152,000	3,543,067	N	N	100	3,477,567	3,391,067	94.85	98,166	100 283
284	Orange, N. J. ⁹⁰	35,717	2,628,000	1,166,500	182,000	3,976,500	45	55	N	3,716,301	3,534,301	98.95	N	284
285	Meridian, Miss. ⁹¹	35,481	2,166,968	798,011	388,000	3,352,979	N	N	N	3,352,979	2,964,979	83.57	148,184	100 285
286	Albuquerque, N. Mex. ⁹⁷	35,449	1,519,000	591,000	744,000	2,854,000	96	4	N	2,433,974	1,689,974	47.67	513,000	0 286
287	Watertown, Mass. ⁹²	35,427	517,000	175,000	1,000	693,000	N	N	N	693,000	692,000	19.53	N	N 287
288	Richmond, Ind.	35,147	509,000	567,500	N	1,076,500	55	45	N	1,010,230	1,010,230	28.74	121,784	0 288

⁸⁰High Point. General debt includes \$2,502,000 bonds for which electric revenues are pledged and which are also backed by the faith and credit of the city.
⁸¹Butte, Albuquerque. Debt as of June 30, 1942.
⁸²Gadsden. Debt as of September 30, 1942.
⁸³Tucson. School debt as of March 3, 1943. Utility debt is not self-supporting.
⁸⁴Orange. Utility debt includes \$90,000 light and power debt not self-supporting.
⁸⁵Meridian. Debt as of October 1, 1942.

	Census 1940	GROSS BONDED DEBT			SINKING FUNDS			NET BONDED DEBT			GROSS SPECIAL ASSESSMENTS		
		General Improvement	Public Schools	Public Utility	Total	Total	Gen'l Im- prove- ment (per cent)	Public School ity (per cent)	Public Utility (per cent)	Total	Excluding Utilities	Per Capita Excluding Utilities	Total Obligation
289 Superior, Wis. ⁸²	35,136	639,023	1,258,158		1,897,181	N	N	N	N	1,897,181	1,897,181	54.00	N
290 Santa Barbara, Calif. ⁸³	34,958	1,027,975	738,375	468,250	2,234,600	160,157	59	N	41	2,074,443	1,672,636	47.85	N
291 Greenville, S. C.	34,734	1,079,500	480,480	4,529,000	6,088,980	605,548	23	N	77	5,483,432	1,419,550	40.87	18,000
292 Baton Rouge, La.	34,719	Not Reporting											N
293 Riverside, Calif.	34,696	136,933	1,219,000	453,160	1,809,093	N	N	N	N	1,809,093	1,355,933	39.08	N
294 Moline, Ill.	34,608	767,500	452,000	276,000	1,495,500	N	N	N	N	1,495,500	1,219,500	35.24	102,638
295 Revere, Mass.	34,405	Not Reporting											0
296 Burbank, Calif. ⁸⁴	34,337	224,500	2,030,000	468,750	2,723,250	N	N	N	N	2,723,250	2,254,500	65.66	N
297 Waukegan, Ill.	34,241	Not Reporting											N
298 Rome, N. Y.	34,214	Not Reporting											N
299 Norwood, Ohio ⁸⁵	34,010	428,900	518,000	89,000	1,035,900	188,392	96	4	N	846,608	758,508	22.30	N
300 Kokomo, Ind.	33,795	Not Reporting											N
301 West Hartford, Conn. ⁸⁶	33,776	635,000	1,409,000	N	2,044,000	430,364	22	78	N	1,613,636	1,613,636	47.77	N
302 Paducah, Ky.	33,765	Not Reporting											N
303 West Palm Beach, Fla.	33,693	Not Reporting											N
304 Easton, Pa.	33,589	2,226,900	1,296,000	3,289,000	6,811,900	954,249	40	60	N	5,857,651	2,568,651	76.47	N
305 Alexandria, Va. ⁸⁷	33,523	3,330,900	—	N	3,330,900	N	N	N	N	3,330,900	3,330,900	99.36	N
306 Elkhart, Ind.	33,434	26,000	345,900	1,030,000	1,401,900	77,820	1	N	99	1,324,080	371,276	11.10	N
307 Wilmington, N. C.	33,407	1,920,205	645,000	1,507,295	4,072,500	371,645	42	16	42	3,700,855	2,348,065	70.29	N
308 Watertown, N. Y.	33,385	1,450,379	745,000	408,000	2,603,379	193,911	53	47	N	2,409,468	2,001,468	59.95	N
309 Amsterdam, N. Y.	33,329	823,700	1,524,650	78,000	2,426,350	79,477	N	38	62	2,346,873	2,318,462	69.56	N
310 New Brunswick, N. J.	33,180	2,234,000	996,000	884,000	4,114,000	N	N	N	N	4,114,000	3,230,000	97.35	N
311 University City, Mo. ⁸⁸	33,023	1,758,000	1,242,600	N	3,000,600	N	N	N	N	3,000,600	3,000,600	90.86	N
312 Nashua, N. H. ⁸⁹	32,927	853,000	342,000	N	1,195,000	42,443	—	—	N	1,152,557	1,152,557	35.00	N
313 Bloomington, Ill.	32,868	Not Reporting											N
314 Port Huron, Mich. ⁹¹	32,759	628,789	112,000	10,000	750,789	87,359	100	N	N	663,430	653,430	19.95	100
315 Danville, Va.	32,749	1,593,000	348,000	1,941,800	3,882,800	N	N	N	N	3,882,800	1,941,000	59.27	N
316 Fargo, N. Dak.	32,580	Not Reporting											N
317 Hagerstown, Md. ⁹²	32,491	1,981,000	1,169,000	2,560,000	5,710,000	N	N	N	N	5,710,000	3,150,000	96.95	N
318 Muskogee, Okla.	32,332	Not Reporting											N
319 Spartanburg, S. C.	32,249	2,160,000	711,000	1,318,000	4,189,000	642,313	55	45	N	3,546,687	2,228,687	69.11	N
320 East Providence, R. I. ⁹³	32,165	2,087,000	908,500	655,000	3,650,500	521,971	—	—	—	3,128,529	2,473,529	76.90	N

⁸²Superior. General debt does not include \$3,000 matured serial bonds not presented for redemption.

⁸³Burbank. Does not include city's share (\$6,860,300) of metropolitan water district or (\$708,600) of flood control debt.

⁸⁴West Hartford. Debt as of February 28, 1943.

⁸⁵University City. Debt as of June 30, 1942. School debt is not a direct obligation of the city.

⁸⁶Hagerstown. Utility debt includes \$2,290,000 water bonds not self-supporting.

⁸⁷East Providence. Debt as of October 10, 1942. No breakdown of sinking fund available.

	GROSS BONDED DEBT				SINKING FUNDS			NET BONDED DEBT			SPECIAL ASSESSMENTS			
	Census 1940	General Improvement	Public Schools	Public Utility	Total	Gen'l Im- prove- ment (per cent)	Public School ity (per cent)	Public Utility ity (per cent)	Total	Excluding Utilities	Per Capita Excluding Utilities	Total	Gen'l City Obligation	
321 Santa Ana, Calif. ⁸⁰	31,921	447,380	1,336,000	67,680	1,851,060	N	N	N	N	1,851,060	1,783,380	55.87	—	321
322 Newburgh, N. Y.	31,883	Not Reporting	Not Reporting										—	322
323 Lubbock, Tex. ⁸⁰	31,853	1,486,000	1,294,200	959,000	3,739,200	—	11	—	—	3,450,656	2,491,656	78.22	—	323
324 Ottumwa, Iowa	31,570	Not Reporting	Not Reporting										—	324
325 Newark, Ohio	31,487	Not Reporting	Not Reporting										—	325
326 Alton, Ill.	31,255	Not Reporting	Not Reporting	11,000	1,109,000	25	75	N	N	974,010	963,010	30.84	110,000	326
327 Middletown, Ohio	31,220	432,000	666,000										100	327
328 Salem, Ore.	30,908	Not Reporting	Not Reporting										—	328
329 Marion, Ohio	30,817	Not Reporting	Not Reporting										—	329
330 Eau Claire, Wis.	30,745	479,000	166,000	207,000	852,000	N	N	N	N	852,000	645,000	20.98	N	330
331 Newport, Ky.	30,631	Not Reporting	Not Reporting										—	331
332 Petersburg, Va. ⁸⁰	30,631	4,152,000	990,000	N	5,142,000	—	—	N	N	3,174,352	3,174,352	103.63	N	332
333 Wyandotte, Mich.	30,618	543,257	451,000	532,919	1,527,176	46	18	36	Incomplete	620,472	254,955	8.33	197,128	333
334 Clarksburg, W. Va.	30,579	131,000	—	—	—	—	—	—	—	—	—	—	295,000	334
335 Newport, R. I.	30,532	Not Reporting	Not Reporting										—	335
336 New London, Conn. ⁸⁰	30,456	3,670,000	349,000	1,142,000	5,161,000	—	—	99	99	4,848,612	4,017,236	131.90	N	336
337 Owensboro, Ky.	30,245	1,159,000	359,000	1,389,000	2,507,000	N	100	N	N	2,884,433	1,495,433	49.44	—	337
338 Everett, Wash.	30,224	606,000	226,800	1,410,000	2,242,800	3	68	29	N	1,992,430	768,899	25.44	197,215	338
339 Bristol, Conn.	30,167	1,640,000	451,200	700,000	2,791,200	73	N	27	N	2,270,940	1,712,921	56.78	N	339
340 Inglewood, Calif.	30,114	121,116	340,700	236,500	698,316	14	39	47	N	631,611	426,026	14.15	493,000	340
341 Parkersburg, W. Va.	30,103	Not Reporting	Not Reporting										—	341
342 West Haven, Conn.	30,021	Not Reporting	Not Reporting										—	342
343 Hutchinson, Kans.	30,013	944,739	303,600	N	1,248,339	N	N	N	N	1,248,339	1,248,339	41.59	440,469	343

⁸⁰Santa Ana. Debt as of July 1, 1942. Does not include \$2,346,900, city's share of overlapping debt of the metropolitan water district.

⁸⁰Lubbock. Utility debt includes \$802,000 water bonds not self-supporting and

\$157,000 light and power bonds only partially self-supporting. Utility sinking fund included in general city.

Contributors in Review

A BUSINESS man with a vital interest in the affairs of his home town, **B. H. Faulkner** (*A Long Range Approach to Public Safety Problems*) is both secretary of the Seaboard Oil Company and commissioner of the Department of Public Safety of Montclair, New Jersey. Mr. Faulkner has long been interested in good government. He led the city manager campaign in Montclair (defeated by only 250 votes) in 1934. Two years later he was elected one of the city's commissioners with three out of four associates on the Citizens ticket, and has been consistently re-elected ever since. He served as finance director until 1942 when he was elected director of public safety. He has been largely responsible for the rehabilitation of the Montclair Water Distribution System, refunding and adjustment of the town debt structure, mechanization of procedures in the tax and water offices and other modernizations.

SECRETARY of a special committee appointed by the Common Council to draft a new budget law for Milwaukee, **Norman N. Gill** (*Big City Budget Methods*) has had much experience in research on public administration problems. He was staff member of the Committee on Inquiry of Public Service Personnel of the St. Louis Governmental Research Institute, of the National Resources Planning Board's Urbanism and Science Committees, and of the Committee on Public Administration of the Social Science Research Council. Mr. Gill has been municipal reference librarian of the city of Milwaukee since 1940 and has served as secretary of numerous official committees by appointment of the mayor or the council.

ONCE again the REVIEW is indebted to **Miss Rosina Mohaupt** for its annual compilation of the *Bonded Debt of U. S. Cities*. Miss Mohaupt is statistician for the Detroit Bureau of Governmental Research. She is author and co-author of numerous studies published by the Detroit Bureau and the University.

URBAN rehabilitation and housing have long been matters of importance in the life of **Paul Windels** (*Private Enterprise Plan in Housing Faces First Test*). He is president of the Regional Plan Association of New York and a member of the Mayor's committee which prepared and recommended a housing amendment to the State Constitutional Convention in 1938. At the request of city and state officials, Mr. Windels drafted the 1942 Urban Development Company's Act under which the Metropolitan Life Insurance Company's project, about which he writes in this issue, is being planned. Mr. Windels was corporation counsel for the City of New York from 1934 to 1937. He has been counsel for numerous public enterprises including the New York State Bridge and Tunnel Authority and the Triborough Bridge Authority and at present is acting in the same capacity for the Joint Legislative Commission to Investigate the Public Education System.

— Buy United States War Bonds and Stamps —

On the Local Front

Prepared by the Office of Community War Services, Federal Security Agency
Charles P. Taft, Director

ZILPHA C. FRANKLIN, Editor

Three Community Wartime Child Care Programs

EDITOR'S NOTE. Hundreds of communities throughout the country are faced with the problem of providing facilities and services for the children of a steadily increasing number of working mothers. The experience of three war-impacted towns may have bearing on similar situations in other communities. These three were selected not because they have the best programs, since programs must necessarily vary considerably from locality to locality, but because they offer examples of (1) varying degrees of adequacy of local resources to deal with the problem, (2) different agencies which might participate in planning and operation, and (3) the kind and amount of state and federal assistance requested.

Cleveland, Ohio

The United States Employment Service estimates that in January 1943 there were at least 150,000 women employed in the Cleveland area, of whom 54,000 were in war industries. It anticipated that between January 1943 and March 1944 it would be necessary to employ 75,000 additional women.

The Children's Council of the Welfare Federation (Council of Social Agencies), accepting the fact that many of these women were mothers of young children, organized an Emergency Day Care Committee to develop a program for the protection of these children.

The original Emergency Day Care Committee was composed in the main of representatives of community health and welfare agencies. Six months after its organization it came under the sponsorship of the Civilian Defense Council and broadened its membership

to take in the field of education and to include representatives from industry, labor unions, civic organizations, women's groups, the United States Employment Service, the Metropolitan Housing Authority, and the lay public. The Cleveland War Chest is currently supporting the Committee through the Welfare Federation to the extent of \$1,000 per month plus office space. The Cleveland Foundation has contributed \$7,500.

The first job of the Committee was to assess the need for day care. A subcommittee on needs and facilities canvassed social agencies and, with the coöperation of public and parochial schools, made a survey covering more than 25,000 children in selected neighborhoods. The Committee made a thorough canvass and listing of local facilities for the daytime care of children.

These surveys served to show the chief areas of need, and the blank spots so far as facilities were concerned. They indicated that large numbers of children were being neglected, many of them because working parents could find no place where they might be well cared for.

The Committee set up an information and consultation service for mothers in the office of the Welfare Federation, to help them decide whether or not to go to work and to aid them in placing their children if they did go to work. In less than one year more than 1,800 mothers were assisted. This service also helped to localize the demand for child care.

When a cluster of requests came from a single neighborhood, it was a signal to the Emergency Day Care Committee to develop services.

In May 1942, when the Consultation Service was set up, there were eight day nurseries capable of caring for 443 children, supported by the Community Fund of Cleveland. There were also several private nurseries none of which were licensed.

At the present time there are thirty-six day care centers capable of caring for 1,568 children. Most are for pre-school-age children but seven have recently been set up for school-age children, and more are being planned. Those developed so far have been in settlement houses and housing projects. Though largely recreational in character, the program provides for feeding, regular care and supervision, a formal agreement with the child's parents for his care and a fee for that care.

The City Health Department and the State Welfare Department have set up health standards which must be met before a pre-school center may be licensed. Neighborhood schools and the Board of Education have cooperated in setting up before-and-after-school programs. Intake service and sometimes follow-up social work service are borrowed from a family or children's case work agency.

In the main the new centers have been financed by fees from parents, contributions from the sponsor, usually a settlement house, church, or housing project, and other neighborhood contributions. The latter include gifts from a local foundation, service clubs, and two war plants. A very substantial contribution has been made by the WPA through the assignment of staff. Some centers have been subsidized by the Emergency Day Care Committee through the Welfare Federation, usually with small amounts until they reached full enrollment.

Realizing that these centers were not easily available to all working mothers who desired outside care for their children, a Cleveland newspaper became interested in developing the use of private homes for the care of children. The paper undertook through its child care column to secure offers of homes. The Emergency Day Care Committee in turn studied and evaluated such homes, arranged for them to be licensed, and placed children in them. Within a few weeks, five hundred homes had been offered, most of good quality. Offers of homes soon outstripped the demand.

The Emergency Day Care Committee has developed a training course for volunteers secured through the volunteer office of the Defense Council, to supplement the service of the paid staff in the centers. The Cleveland high schools have trained many members of their Victory Corps in child care and these too are helping. Girl Scouts also cooperate in the program.

All these local resources and funds have made it possible to move ahead with the program and keep pretty well up with the need to date. The rapid increase in the employment of women and the withdrawal of WPA assistance have, however, made it necessary for Cleveland to apply for a federal grant to supplement its local resources.

An application for federal funds provided through Public Law 137 (Lanham Act) was made by the Board of Education to the Federal Works Agency which administers the act. A grant of \$133,143 will partially cover the cost of operation of forty centers capable of caring for 1,775 children. Cleveland will meet at least 50 per cent of the total cost.

Wichita, Kansas

Wichita was one of the original thirty-two areas which the War Manpower Commission pointed out as

having an acute labor shortage and recommended that further industrial development in the area through war contracts be limited as much as possible.

In order to fill their labor needs, the war industries of Wichita, particularly the three large aircraft plants, have employed and are planning to employ many local women. The United States Employment Service estimates that more than half of the approximately 60,000 workers needed in Wichita during 1943 will be women.

Questionnaires Used

Not the least of the community problems which Wichita faced was that of providing adequate care and protection for the children of these employed women.

A questionnaire answered by 353 working mothers of 622 children indicated that 300 of them were not satisfied with present arrangements for their children's care. Industries reported considerably higher rates of absenteeism and turnover among women than men. Much of this was caused by household and child care problems, and an increasing number of women were terminating employment because of such responsibilities. Increasing instances of neglect and need for supervision were noted by welfare and school authorities.

As a first step to meet this need, a child care committee of the local Defense Council was organized. Its membership included representatives from health, welfare and education agencies, civic groups, the United States Employment Service, management of local housing projects, personnel offices of local industries, and labor.

This committee functioned solely as a planning group which pulled together those agencies, groups, and individuals who had knowledge and experience to

contribute. After several committee meetings it became evident that there was no agency existing in Wichita which could take full responsibility for the development of the total community program.

To take on this job, an Emergency Child Care Agency was organized as a part of the Community Chest, with an appropriation of \$5,000 to cover 1943 operations. A board of directors was selected consisting of five members of the Day Care Committee, one member each from the Manpower Commission, Community Welfare Council and the Board of Education, and four members representing the large industrial employers of women. The Agency was incorporated as a non-profit association and an executive coördinator was appointed by the Board of Directors.

In order to put themselves immediately in touch with the child care problems of working mothers and at the same time implement a sound policy on the employment of women, the Wichita Wartime Child Care Agency established a Counselling Service in the offices of the United States Employment Service. The large industrial plants also send representatives of their personnel departments to maintain offices at the Employment Service and have agreed to refer all women applicants with children for a conference with the child care counselor before employing them.

The industrial plants believe that absenteeism among their women employees has been greatly reduced since this plan was put into effect.

The WPA had established three nursery schools, providing care for about 90 children, and the Wichita Day Nursery, supported by the Community Chest, provided for seventy. A recent grant from the federal government provides supplementary funds for the continuation of the three WPA

nurseries and the maintenance and operation of one other in connection with one of the housing projects.

Foster Homes Planned

Realizing that transportation difficulties would make group care in the four nursery schools in existence and any others which might be established inaccessible to many working mothers, the Agency devoted much of its immediate attention to the development of foster day care homes. A deplorable condition had arisen in the starting up of many such homes without safeguards or standards. A confidential survey of nine homes advertising child care was made by the City Health Department. More than a hundred children were cared for in these homes and only two could meet even minimum standards. Diets served in many of the homes were inadequate and children were showing evidences of malnutrition.

The Wartime Child Care Agency has undertaken to break up this racket by working through the health and welfare departments and through private social agencies to find proper foster homes. This job has been difficult because of the shortage of trained personnel but about a hundred homes with facilities for approximately 350 children have been given at least temporary licenses.

The Agency has asked the newspapers to accept ads only from licensed homes, and with the Counseling Service at the United States Employment Service referring the working mother only to licensed homes, the situation is much improved.

Both the Child Care Committee and the Wartime Child Care Agency had felt from the start that the group care program should be developed in connection with the schools. This was particularly true because the earliest

surveys of need indicated that the large proportion of children needing care were of school age.

Difficulties in providing educational facilities for the regular school program have slowed progress on the development of before-and-after-school activities and supervision for the school-age children of working mothers.

The principal of one of the schools has worked out a recreational program to operate for six months including the summer vacation with 150 children enrolled. This is the only extended school program now in operation, but the Board of Education has planned to provide such programs throughout the school system and prepared an application for federal funds to help with the operation.

San Diego

Between May and November of 1942 the employment of women in aircraft manufacturing in San Diego increased from 7,000 to 16,000. By March of 1943 the United States Employment Service reported that the number of women in war industry establishments employing 200 or more had reached about 26,000.

Because of this sudden large increase, the problem of providing services for the care of their children got away ahead of the planning. The problem was upon the community in its most dramatic forms of neglect, delinquency, and calls for help. Social workers, teachers, civic groups, organized and unorganized volunteers pitched in when they saw a need and did what they could to provide temporary assistance. The WPA established twelve nursery schools, caring for thirty children each, under the sponsorship of the Board of Education. Some eleven privately operated nursery schools were taxed to capacity. The family and child welfare agencies gave what

assistance they could in addition to carrying a bigger load of their regular work. But all these diverse efforts could not deal adequately with the community-wide problem.

Special Committee Appointed

The City and County Defense Councils appointed a Committee on Child Welfare in Wartime and secured the temporary loan, from the Community War Chest, of a coördinator. This committee was to be responsible for the coördination of the community's entire program of child care in wartime, including evaluation of the various child care needs and integration and expansion of existing agencies, approach to governmental bodies for the appropriation of funds and personnel for child care, and to act as a policy-forming committee governing the activities of the coördinator.

A general survey by the Committee reveals that in no part of the county were requests for child care being met, that there was need for a vast expansion of all educational, health, recreational, and welfare resources. It found that the various community agencies and groups were doing their utmost to deal with that part of the problem which came within their purview but that areas of responsibility were undefined and that local resources in both money and personnel were entirely inadequate.

Through agreement with the two departments concerned the Day Care Committee decided that the development of the group care program—nursery schools and before-and-after-school activities—should be the responsibility of the Board of Education, and that the development of individualized care, through foster day homes and home-maker service, and counselling service for placement and help on home and

family problems, would be the responsibility of the Welfare Department.

A grant from the President's Emergency Fund, administered by the Office of Community War Services, secured through the State Department of Public Welfare, provided a permanent coördinator for the San Diego Wartime Child Welfare Committee, who acts as executive secretary of the committee in carrying out its plans and policies and in integrating the community program. The State Welfare Department also made available four additional welfare workers in San Diego County.

Through a grant from the Office of Community War Services, the State Education Department was able to make available to the local school authorities the assistance of a specialist in nursery school education and a consultant on before-and-after-school programs. These two worked with the school authorities in planning programs, setting up standards, selecting personnel, and outlining training courses for volunteers.

They planned for twenty-five nursery schools including the WPA nurseries already established and twenty-five before-and-after-school projects to be operated by the school authorities. A grant from the federal government under the Lanham Act was obtained to supplement fees from parents and local contributions for the operation of these projects.

It is expected that with this grant for the operation of group care facilities and the additional workers on the staff of the Welfare Department that San Diego has its day care problem well in hand and will be able to anticipate and make provision for needs which will still arise.

Researcher's Digest: June

Kansas City Bureau publishes colorful reports; newspapers pick up St. Louis Bureau items; Philadelphia in light blue; report on Indiana legislative activities; city financial data.

SOMEBODY in the **Civic Research Institute of Kansas City** (Missouri) has an eye for color and texture. Two publications rolled off the duplicating machinery in April which are so handsome as to cover as almost to tempt one to pin them upon the wall without even reading what's inside. The provocative titles which apparently the same artistic person has chosen save the reports from such a fate, however. Who would not want to look further when confronted with the title *Facing the Future* superimposed on the mysterious letters KCFD which are in turn superimposed on a bright red cover? And whose curiosity would not be piqued by a maroon *Gearing for War* bestride the letters DPW, mounted upon pebbly gray cover stock?

The first one deals with a plan for reorganizing the Kansas City Fire Department; the latter is a dissertation upon similar changes in the Kansas City Department of Public Works. Both are in considerable detail, a result of apparently exhaustive surveys. Recommendations are divided into long-range suggestions, which may have to wait upon the end of the war, and improvements which may be made immediately. Because the reports apply quite specifically to Kansas City, their details will not be discussed here. However, their entire approach and content might well be taken as models of how to make an administrative survey.

Art

Art flourishes in St. Louis, too. The **Governmental Research Institute** there has just added another to its considerable line of attractive reports, in the

form of a book of reproductions of press clippings dealing with Institute work, *The Institute . . . And the Press . . . On Public Business*. The psychologists could probably tell us why a clipping looks more interesting when it is slanted on a page than when it marches along in parallel lines; the Institute has taken advantage of this quirk, as well as of some provocative handwritten commentaries on each page, to show with immense effectiveness how great a splash governmental research has made in the public prints and, thus, in the public mind.

Another type of report on bureau work also comes dressed up to entice the eye. **Philadelphia's Bureau of Municipal Research** prints its *Service Report for 1942* in light blue ink on cream colored paper. The Bureau's activities fell under many headings during the twelve months. Its contributions to the public weal included bond interest savings, safeguarding of sinking funds, assistance in the sewage disposal problem, aid in city planning, findings on refuse collection and disposal, coöperation in the water supply problem and in improvement of personnel administration.

Legislature

Still in the realm of attractive pamphlets and what about it, the connoisseur of such items might enjoy the *Report on the 1943 Indiana State Legislature*, put out by the **Bureau of Governmental Research of the Indianapolis Chamber of Commerce**. An odd-sized pamphlet will always tend to catch the eye, and so the Bureau has put out a five by eight affair—wide and short—

printed in brown ink. The internal makeup is also good, with plenty of subheadings, a liberal leavening of bold face type and the page numbers written out in words. What a legislature does with itself is mightily important stuff and it is all to the good when a bureau translates these activities into a form which will force the interest which, unhappily, may *have* to be forced a little.

Treasure

A "complete" financial picture is one of the Holy Grails of governmental research and the **Providence Governmental Research Bureau** bids fair to have provided an approximation of this treasure for all those interested in Providence affairs. *Financial Data, City of Providence, 1932-1942* comprises table after table, with a few paragraphs of comment for each, on assessed valuations, tax rate, tax collections, indebtedness, future debt service requirements, revenues and expenditures. In short, a gold mine, and no pun intended.

Research Bureau Reports Received

Finance

Financial Data, City of Providence, Rhode Island, 1932-1942. Providence Governmental Research Bureau, 1943. 15 pp.

Fire

Facing the Future. By Robert E. Pickup. Kansas City, Missouri, Civic Research Institute, April 1943. 41 pp.

Legislatures

Report on the 1943 Indiana State Legislature. Indianapolis, Bureau of Governmental Research of the Chamber of Commerce, 1943. 14 pp.

The Veto Power in Illinois with Special Relation to Adjournment of the Legislature. Springfield, Research Department, Illinois Legislative Council, January 1943. 21 pp.

Property Taxation

Property Assessment in New York State. Property Tax Collections in New York State. Tax Collection and Tax Delinquency—Fifteen Rural New York Counties. By C. A. Bratton. Ithaca, New York, Department of Agricultural Economics, New York State College of Agriculture, Cornell University, March 1943. 25, 25, and 53 pp. respectively.

Public Works

Gearing for War. Kansas City, Missouri, Civic Research Institute, April 1943. 55 pp.

Research and Research Bureaus

The Institute . . . And the Press . . . On Public Business. St. Louis, Governmental Research Institute, March 1943. 16 pp.

The Northwest Regional Council and Regional Development. Portland, Oregon, Northwest Regional Council, 1943. 8 pp.

Service Report for 1942. Philadelphia, Bureau of Municipal Research, 1943. 4 pp.

Suggestions for a Research Program for the Universities and Colleges of the Pacific Northwest. Portland, Oregon, Northwest Regional Council, 1943. 5 pp.

News in Review

City, State, and Nation

Edited by H. M. Olmsted

New Jersey Will Vote on Constitutional Revision

***Voters asked to give 1944
legislature mandate to
draft new constitution***

FOR the first time since the adoption of the present constitution of New Jersey in 1844, New Jersey voters will have an opportunity to express themselves on constitutional revision next November. The question which will appear on the ballot will, in effect, ask the voters whether or not they wish the 1944 legislature to act as a constitutional convention. If a majority of the persons voting on the question say "yes," it will become the duty of the next legislature to draw up a revised constitution acceptable to each house of the legislature and submit it to the people at the general election in the hundredth anniversary year of the present constitution.

This novel procedure was first suggested last year by the Commission on Revision of the New Jersey Constitution, headed by State Senator, now Treasurer, Robert Hendrickson. The revisionists were very much disappointed when a majority of the joint legislative committee, which conducted hearings on the revision throughout last summer, advised the legislature that the whole matter should be postponed until after the war.

Assemblyman Amlicke, of Passaic, now speaker of the House, and Assemblyman Cavicchia, now majority leader, entered strong minority reports. They took the position, afterwards endorsed by most of the civic organizations and leading newspapers, that the people are

entitled to decide whether or not they consider improvement of the state constitution an appropriate or necessary phase of our struggle for democracy.

The setback last September disappointed but did not discourage advocates of revision. The New Jersey Committee on Constitutional Convention continued to advocate action, and secured the introduction, by Assemblyman Milton Feller of Union County, of a bill which was finally adopted, with minor amendments, on May 10. It was passed by the Assembly on April 2 by the decisive vote of thirty-seven to fourteen. The Senate, meeting ten days later, refused to act after an adverse vote in a stormy session of the Republican caucus.

The factor which finally brought the Senate around was the sudden emergence of New Jersey's World War I Governor, later U. S. Senator and Ambassador to France, Walter E. Edge, as the practically unanimous choice of the Republican county leaders for the nomination for governor. Mr. Edge's first public statement as an avowed candidate emphasized his determination to promote the cause of constitutional revision and to eschew bipartisan deals with Hague's Democratic organization.

Mr. Edge immediately followed up this statement by inviting the Republican senators to lunch with him and by insisting upon their coming back for a special meeting of the legislature to adopt the Feller bill. He suggested two amendments designed to reassure persons who were fearful that a revised constitution might tamper with the present basis of county representation in the legislature or with the Bill of Rights. Consequently, the Feller bill was amended so that the voters will be asked to give a limited mandate to the legislature, excepting the Bill of Rights and legislative representation

from the general authorization to revise the constitution.

These amendments are considered immaterial by revisionists, because there is no substantial sentiment for changing the Bill of Rights and no one ever dreamed that the legislature would deliberately change the present system which gives the small counties equal representation in the Senate and assures each county at least one assemblyman in a lower house limited to sixty members. This peculiar system of representation has been, in fact, the great stumbling block to constitutional revision for three-quarters of a century. Many people would like to see a change, but Governor Edison and other advocates of revision long ago decided that they would gladly settle for a streamlining of the courts and of the executive department, the elimination of annual legislative elections, an easier amending process, and other refinements and safeguards.

A new factor in the situation appeared last December, when the New Jersey Constitution Foundation was organized to conduct impartial research and nonpartisan popular education on the constitution and government of the state. The Foundation, supported by private contributions, has a board of trustees composed of a fair cross-section of the educational and civic leaders in the state.

The Foundation announced that it would disseminate factual information necessary for sound judgment on constitutional issues but that it would not take sides on purely controversial questions. It is the belief of the Foundation that the postwar world will make demands on American government which cannot properly be met unless the citizens of our states take a more intelligent and effective interest in state and local affairs. The organizers of

the Foundation felt that the movement for revision of the New Jersey constitution made it particularly important that a job of adult civic education be undertaken here at once.

The Foundation has been developing a varied program of education through existing organizations and local committees set up for the purpose. It has inaugurated a series of educational news releases, popular leaflets and pamphlets, a speakers' bureau, a small staff of field workers, and a series of weekly radio programs which have been broadcast for about three months over the New Jersey network consisting of stations WAAT, WTTM, and WFPG.

JOHN BEBOUT,

Executive Vice-President

New Jersey Constitution Foundation

Georgia Constitution to Be Revised

The 1943 General Assembly of Georgia has provided machinery to revise the state constitution, which dates from 1877, and has done some state departmental reorganization, according to *Southern City*.

The present constitution has been amended 268 times and includes a total of 269 paragraphs. To one of the latter, which limits the amount of debt that a county or city may incur, 125 amendments have been made, largely relaxing the restrictions.

A commission of twenty-three senators, representatives, judges, the attorney-general, state auditor, and laymen was set up to draft a new constitution, for submission to the next legislature and thereafter, if passed by the legislature, to the voters.

The Georgia Municipal Association has urged that the commission appointees include persons who represent the municipal viewpoint, and has invited ideas and suggestions for the sections of the new constitution dealing

with municipal powers. It expects to make recommendations to the commission embodying the composite views of municipal leaders.

The Highway Department reorganization act supersedes the present three-man board by one of twelve members—one from each congressional district and two from the state at large—to serve chiefly in an advisory capacity. It gives the Highway Department power and authority to co-operate with municipalities by providing surveys, maps, specifications, etc., necessary in planning, supervising, locating, improving, and constructing roads, highways, and streets. It makes no material change as to aid in the construction and maintenance of streets on highway routes.

West Coast States Cooperate in Air Raid Precautions

The states of California, Oregon, and Washington, in conjunction with the Army and the Office of Civilian Defense, have worked out a uniform pattern of air raid protection specifications. The Governors of Oregon and Washington, under their emergency war powers, have proclaimed uniform blackout and dimout orders, to be made more definite by the preparation of specific rules and regulations. Basically the same uniform blackout and dimout procedure was enacted by the California legislature.

New State Legislation on Urban Redevelopment

The Maryland legislature has adopted a bill authorizing a Land Development Commission to be created by the city of Baltimore. According to the Urban Land Institute, this commission will have authority to acquire blighted city land by purchase, lease, and condemnation, in areas eight acres or more in size. Condemnation may be

used after 60 per cent of the area has been acquired by purchase or option. The procedure must be in accordance with the official plans of the Baltimore Commission on City Plan.

The Land Development Commission is authorized to petition an "appropriate federal department" for loans to be used in the acquisition of land in slums and blighted areas for the purpose of redevelopment. The commission is empowered to sell and lease land acquired by it to private builders for redevelopment, and may lay down appropriate restrictions as to proper standards of population density, property maintenance, land use, and architectural standards established for the particular neighborhood in which the property is situated, all in accordance with a redevelopment plan approved by the Commission on City Plan. The new commission can make agreements with local taxing authorities under which annual use value shall be the principal factor in determining the value for taxation of land sold by the commission, as well as for improvements erected on it.

The legislature also adopted a proposal for a constitutional amendment specifically authorizing a redevelopment commission for Baltimore.

The Kansas legislature recently authorized the creation of urban redevelopment corporations with power of land condemnation, under supervision of the State Corporation Commission, for private redevelopment of slums and blighted areas. Similar legislation has been under consideration in Missouri and Wisconsin.

The New York State redevelopment companies law of 1942, providing for private redevelopment companies and the investment therein of insurance funds, has been amended this year to lighten its restrictions in various respects. According to the Citizens

Housing Council of New York, the amendments change the former requirements as to interest and dividend rates; permit withdrawal from controls on land use, which in the original bill were maintained for the life of the project, upon payment by the redevelopment companies of exempted taxes; remove the provision that the availability of proper accommodations for displaced tenants be passed on by the City Planning Commission; grant a twenty-five-year instead of a twenty-year period of partial tax exemption; declare for purposes of condemnation that this public use is superior even as to property already used for public purposes.

Shortly after passage of the amendments it was announced that a large insurance company was prepared to develop a large area in the east part of the borough of Manhattan, New York City.¹

Sanitation Problem Solved by Mutual Effort

Coöperation on the part of local, state, and federal officials has provided a solution to what is described by the editors of the *Michigan Municipal Review* as the worst sanitation problem in Michigan. In the April issue of that publication Edward M. Shafter and Jay F. Gibbs, city managers of Royal Oak and Ferndale, respectively, describe the sewage collection and disposal arrangements that were agreed upon and the facilities for which are now under construction. An editorial note comments: "It required many administrative conferences between municipal, county, state, and federal officials to get the technical, legal, financial, and engineering work on the project under way, since Michigan law is ill-adapted to this

kind of coöperative enterprise. A spirit of tolerance, patience, and intelligent determination made possible the realization of the objective."

The project involves the disposal of sewage from the southeastern part of Oakland County, which lies north of Wayne County, containing the city of Detroit. The authors believe that its consummation will permanently solve the problem and stimulate building development in the area. It is expected to satisfy the requirements of the State Department of Health and the State Stream Control Commission, and will permit the Federal Housing Administration to approve insured mortgage loans in vacant portions of the district which, because of the lack of proper sewage disposal facilities, were ineligible for such aid.

Sewage is to be carried to the intercepting sewer of the disposal system of Detroit, which will be paid accordingly. The Federal Works Agency contributes a grant of \$662,000 for the project, and \$905,000 will be financed by the sponsors through thirty-year revenue bonds, to be retired by means of sewer service charges based on the water consumption of the political subdivisions involved. Oakland County has been empowered by statute to act as the sponsoring agent for the ten political subdivisions affected.

Federal Coordination for Congested Production Areas

By executive order of President Roosevelt, issued on April 7, wide powers of coördination have been assigned to a newly authorized Committee for Congested Production Areas, intended to bring about better coöperation among the various government agencies concerned with providing housing and community facilities and services for war workers in congested production areas.

¹See also "Private Enterprise Plan in Housing Faces First Test," p. 284.

The committee is headed by Harold Smith, Director of the Budget, and includes representatives of the War Production Board, the National Housing Agency, the War and Navy Departments, the War Manpower Commission, and the Federal Works Agency. The duties of the committee include designation of the congested production areas, coöperation with and supplementing of the efforts of state and local governments, coördination of the activities of all federal agencies in so far as they affect problems arising out of congestion, and prescribing of such policies and action as may be necessary to effectuate such coördination.

Council-Manager Plan News

A bill that would have authorized the citizens of **Cambridge, Massachusetts**, to vote at the regular 1945 municipal election on the question of abandoning Plan E—council-manager government with P. R.—was killed in the State Senate in April. The plan has been in effect in Cambridge since January 1, 1942. A referendum thereon is permitted after four years' trial under present law.

The manager plan is being investigated by the Chamber of Commerce of **Rome, New York**, a subcommittee of the Chamber having reported in favor of the plan for that city. Chamber directors accepted recommendations of the municipal affairs committee that speakers from manager cities be secured to address a meeting of that committee, the directors, and other interested persons. On May 14 the manager plan was discussed by Dr. Thomas H. Reed, National Municipal League consultant and former city manager, Conrad J. Heiselman, former mayor of Kingston, New York, who described the strong-mayor form, and B. E. Carihfield, managing director of the Schenectady Bureau of Municipal

Research, who told of Schenectady's experience with the manager plan.

The council-manager plan for **Las Vegas, Nevada**, was approved at the city election on May 4, in a light vote—982 to 822. It is not known yet when the plan will go into effect.

The **Vermont** legislature has passed a bill enabling two or more towns to join together for the purpose of employing a manager.

The manager plan is under consideration in the borough of **Shippensburg, Pennsylvania**, and it has been proposed by the president of the council that an informal ballot of the voters be taken on the question, at the next election.

The territorial legislature of **Alaska**, at its last session, passed a bill permitting cities to adopt the council-manager form of government.

Marysville, Michigan, is showing interest in the manager plan.

Miamisburg, Ohio, is circulating petitions for a vote on the manager plan.

Merit System for Kenosha, Wisconsin

A charter ordinance adopted in Kenosha, Wisconsin, establishes a merit system for all city employees excepting division and department heads, who will be chosen and appointed by the city manager, and occupants of temporary positions at the time the ordinance was adopted, who will be continued in service without examination. The new law, according to the Civil Service Assembly, creates a three-member civil service commission to be appointed by the city manager who will also act as personnel director or else appoint one. Police and fire employees, who have been covered by a separate civil service commission since 1931, will continue in their present system.

Open House in Denver

The city and county of Denver, Colorado, recently held an "open house" for the purpose of making the citizens acquainted with their government. For four successive evenings the city and county building was open to the public, and corridors and offices were visited by throngs of interested citizens, who inspected carefully prepared exhibits and talked with public servants. Extensive advertising of the venture, as an opportunity to see "Denver in Action," was carried on and aided in attracting 50,000 visitors. The functions of each of the major divisions of the city and county service were set forth in displays including a full-length moving picture.

Cities Aid in Victory Gardens

To help citizens who want victory gardens, many cities are taking formal legislative action by ordinance, resolution, or appropriation, and several have made gardening a municipal service, according to the International City Managers' Association.

Practically every city reporting is making city-owned property available to victory gardeners, many of them without charge. Plots are assigned on a first come, first served basis. Rochester and several other New York municipalities require the signing of an agreement, drawn up by the corporation counsel, relieving the city from liability.

A few cities are making adjustments in water rates for the benefit of victory gardeners. Free seeds are provided by some cities.

In North Dakota the Governor has asked all local governments to participate in a state program, and the League of North Dakota Municipalities has been given the assignment of organizing community garden plots.

Municipal Public Works Lack Men and Materials

Difficulty of obtaining manpower, inability to obtain street repair materials, and scarcity of equipment repair parts head a list of problems of municipal public works, according to a survey of ninety cities of more than 10,000 population by the American Public Works Association.

It was found that: (1) approximately 47 per cent of the cities reporting indicated that loss of manpower was felt in such activities as refuse collection, street repair, street cleaning, snow removal, and in the operation of sewage and water supply facilities; (2) lack of asphalt and tar products for street maintenance and repair is becoming acute, with a third of the cities reporting a definite need for these materials; (3) urgent need for repair parts for automotive as well as stationary mechanical equipment was reported by nearly a third of the municipalities.

Combatting Juvenile Delinquency in Cities

The juvenile aid division of the Indianapolis Police Department, the Park Department's recreation division, and the Board of Public Safety have combined in a campaign against juvenile delinquency. Juvenile offenders in minor cases will be tried at recreation centers by their companions under a program of "boys' courts." The state curfew law has been invoked for the city and parents are made liable to fine and imprisonment for neglect of their children.

Providence, Rhode Island, is setting up a junior police force in an effort to curb vandalism. The junior police, according to the American Municipal Association, will study the operation of the police department, work with the school safety squad, and perform other tasks under police direction.

Citizen Action

Edited by Elwood N. Thompson

Syracuse and Baltimore Shape Postwar Plans

Citizen participation urged in both cities

SYRACUSE, New York, and Baltimore, Maryland, have joined the growing list of cities making headlines with their postwar plans. Substantial progress in Syracuse is reported in a special article in the May issue of *Fortune Magazine*—"Syracuse Tackles Its Future." *Fortune* is coöperating with the city in this postwar planning project and has furnished planning and economic consultants. But its editors emphasize that the real job is being done by the city and county governments, public and private organizations, and the general public in the area.

To quote the article: "The citizens of Syracuse have decided to meet the problem of the city head on and right now. Their postwar planning is the re-planning of their city. They want to put their city's high economic potential to constructive postwar use. They are not thinking about a glorified 'beautification' problem, though they will inevitably get a better-looking city. They are aware that when war production has truly succeeded the war will end and with it war production. And then what—unemployment? There will be millions of men to re-employ: those in Syracuse can be kept at work only if there is full general employment. But there can be full general employment only if Syracuse—and all the other communities of the land—are busy and prosperous. Our economy must find a peace production program that approaches the war program.

Syracuse thinks the place to begin is at home—and on a pay-as-you-go basis.

"Part of the program represents a wise outlet for public funds. The greater part offers investment opportunities for private capital. In the Syracuse project the problems of re-employment, full employment, and city planning blend together, and thereby promise a mutual solution.

"And the public is participating. Businessmen, civic leaders, industrialists, farmers from the surrounding county meet in smoke-filled rooms with city planners, economists, engineers, sociologists, and professors from the university. City planning is talked over in the restaurants, in the Chamber of Commerce lounge, the poster-covered office of the county agent, and the decrepit quarters of the City Planning Commission itself. The churches and the press support the project. Agencies of local government are active: the Housing Authority, Sergei Grimm's City Planning Commission, spearhead and prime mover of the entire project, the County Park and Planning Board, and the County Public Works Commission. Each of the agencies coöperates with the various citizen committees sponsored by private agencies like the Chamber of Commerce, the Council of Social Agencies, and the Safety Council. Organization is not rigid, and at times it is difficult to tell where a civilian committee ends and a government body begins. Indeed, Syracuse's future is being discussed in what might be described as a continual town meeting."

In Baltimore, a committee composed of business, financial, engineering, professional, and educational leaders has issued *Baltimore Plan*, "as a progress report to Mayor Howard W. Jackson." Other reports will follow.

Here, as the progress report puts it, are some of the aims behind the work of the Committee:

"Your committee was appointed with the aim of guiding Baltimore through the difficulties of a postwar period. This includes both the plans to avoid any dangers of that period and to put our city in the most advantageous position possible. We should try to avoid the dangers of large unemployment, dangers which may be particularly grave for us, not only because of an enormous influx of war workers but also because of the effects now in sight upon the peacetime employment in industries and commercial concerns resulting from the classification of Baltimore as a critical area. This diverts to other centers the goods and services these industries normally provide in order to release workers to war activities. It also results in contraction in employment forces of such concerns through the departure of employees for the armed forces and war industry employment. The real problem is how many of these establishments can survive these processes through the war period and be available as postwar sources of employment. These businesses include some highly important ones that have for generations in periods of prosperity and depression been a permanent and stabilizing section of the industrial backbone of our city. They have heretofore provided goods essential to both civilian and war needs, but are being excluded from war orders to ease the local labor shortage in war industries. This introduces a factor that may have grave long-time economic effects through the building up of competitive centers elsewhere. Further, we should try to make our city an even better living place."

The Committee is seeking present and future factors likely to affect Baltimore's economy and is basing its

search for solutions to postwar problems on the premise that "the goal to be achieved and toward which all should work is *employment for everybody who wants it.*"

Headquarters Opened by New Phoenix Citizen Group

The **Citizens Good Government Council** . . . [has opened headquarters] at 418 Goodrich Building, it was announced . . . by C. E. Gollwitzer, president. The council was formed after the community was placed out of bounds to soldiers in December.

In the recent city election campaign the organization was instrumental in the election of J. R. (Bert) Fleming and Fred Wilson to posts as city commissioners.

Since the election the council has been successful in enlarging its organization by including various civic groups and individuals. Mr. Gollwitzer said the membership is continuing to increase daily.

W. J. B. Schimfessel will be the council's executive secretary while retaining his post as assistant manager of the Phoenix Chamber of Commerce.

Mr. Gollwitzer declared effective operation of the council is of major importance to Phoenix.

"We have no middle-of-the-road course to pursue in choosing good government," Mr. Gollwitzer said. "Either it is worth working and fighting for or we revert to the former state of complacency, disregarding civic duty by our failure to recognize responsibility in governmental affairs."

"The Citizens Good Government Council was organized to combat any future evils that may be encountered at the City Hall. Other communities have corrected such evils such as Phoenix has suffered, and we intend to fulfill every pledge made to the

people during the recent city campaign."

The Citizens Good Government Council last week joined the National Municipal League, created a number of years ago to unite on a national basis civic groups having the same purposes for which the local organization was formed. . . .

The Phoenix organization already has received invaluable assistance from the national league in outlining a feasible and constructive program for the ensuing year.

From the PHOENIX, ARIZONA, REPUBLIC.

Democracy in Public Schools in New York and Cincinnati

New York City and Cincinnati each have recently made important contributions designed to strengthen the rôle of their public school systems in acquainting students with democratic processes.

New York City's Committee on Practical Democracy in Education has issued a 110-page report fulfilling its assignment "to explore and recommend democratic procedures in such fields as administration, student government, teacher and classroom attitudes, school and community inter-relations."

The Committee of experienced educators asked pupils, teachers, school administrators, parents, and civic bodies of New York City to assist it "in reaching a conclusion as to what are the most important and fundamental characteristics of democracy as it pertains to education." Out of this joint effort came eighteen fundamental characteristics of democracy that provide a framework for an educational program.

The Committee concludes that "democracy is a quality of relation that obtains among people. In this relation are involved the attitudes of

people toward one another, their ability to think honestly, fearlessly, and clearly, their quest for fact and truth, and their devotion to the ideals of the good life for all. These attitudes and convictions stem from daily habits of practical democracy. Education for this kind of democracy has its roots in our American history and tradition. Verbal repetition of these ideals will not nourish them. Something more than lip service is required. Daily and habitual application of the principles of moral and ethical consideration for people is the best assurance for establishing continuing patterns of democratic behavior and thought.

"Therefore, the committee does not offer . . . predigested, self-righteous conclusions. As concomitant of the preceding case studies, it offers a series of questions addressed to pupils, teachers, administrators, supervisors, and parents. These, it is hoped, will form the basis for self-question and self-analysis. It is hoped that analysis and evaluation of one's self in relation to the ideals and the best practices of democracy may lead to the formulation of clearly discerned and essential patterns which will be applied to conduct in school, home, and community."

The committee then offers 199 (literally) questions for self-analysis and self-evaluation to be used by pupils, teachers, supervisors, administrators and parents to guide their work and discussion toward constantly increasing emphasis on democracy in the schools.

Cincinnati's contribution is primarily the work of the **League of Women Voters' Education Committee**, which has just published in a new well illustrated, printed pamphlet their *Know Your City*, circulated in processed form earlier. This is a booklet for use by teachers in the classroom study of

individual cities and is designed primarily, of course, for Cincinnati school children, particularly those studying ninth-grade civics.

In sixteen illustrated chapters, covering sixty-six pages, the booklet develops Cincinnati's growth, explains its charter, the work of the council, the city manager, the civil service system, department of public works, public utilities, department of public safety, city solicitor, city courts, public relations and welfare, public health, recreation, finances, schools, and the general activities of the city.

Georgia Movement Stimulates New Spirit in Deep South

Georgia decided in the summer of 1937 to have "an indigenous movement of its own, organized pursuant to the novel notion that the people of that state ought to know the facts concerning its affairs. . . . The search for truth went forward under the aegis of the **Citizens' Fact-Finding Movement of Georgia**, as it is called, certainly one of the most notable movements of its kind in any American state." So wrote Virginius Dabney in his recent volume *Below the Potomac*.¹

With the advent of its fifth anniversary some months ago, the Fact-Finding Movement turned its attention to fact-finding on itself.

During the five-year period three series of reports were issued, dealing with broad aspects of Georgia and designed to give a picture of the state as a whole—its historical background, its natural resources, agriculture, industry and commerce, health, education, public welfare, penal system, political system, tax system, and federal activity in the state. Published in small pamphlets these reports were brief and simple so that people might readily

use them for talks, forums, and study groups, and as general source material. Each was prepared by a consultant—a specialist in the field.

The reports in each of the three series dealt with the same sequence of topics. The first series was in the nature of a state inventory and consisted of factual information only. About the time of its completion the *Report to the President on Economic Conditions of the South* was published. The Movement thereupon annotated it for Georgia, in an effort to gain a picture of the state in relation to the South as a whole, and thus issued its several sections in a second group of reports. The third series was published in response to public request and dealt with possible solutions to state problems. Reviewing again the subjects covered, the entire group of consultants collaborated in offering proposals for state action which were published under the caption "Let's Reason Together."

This five-year check-up disclosed that 317,000 of the Movement's publications had been distributed, not sent out broadcast but furnished upon request only. Records showed they had gone into every incorporated community in the state, to forty-two other states, to the District of Columbia, Canada, Alaska, England, Hawaii, Puerto Rico, Cuba, Argentina, and Brazil.

Records further revealed that the reports were being used in some of the classes of every institution of higher learning in the state except three specialized schools, were being used by 2,000 extension teachers, and were in all the state's libraries. They were being used in the instruction of NYA youths, in workers' education classes; used by forum leaders, by newspaper writers, by ministers, as well as by the coordinating organizations themselves in program-making. To a gratifying

¹New York, D. Appleton-Century Co., 1942.

extent the reports had reached those at low as well as high economic levels, and black as well as white.

The reports had been distributed without charge except for quantity orders. Still the work had been carried on during the five-year period on the nominal sum of \$21,000. Financed through contributions, the Movement had received amounts ranging from a nickel and a penny wrapped in a piece of brown paper up to several \$1,000 gifts, and two grants totalling \$15,000. Only substantial assistance in the form of goods and services had made \$21,000 stretch so far.

Mainsprings

What accounts for the progress of this work in the deep South? Dean Herbert Hunsaker of Cleveland College, formerly with the American Adult Education Association, has said of it: "In my judgment, after having obtained first hand information about such activities in all sections of the United States, the Georgia Citizens' Fact-Finding Movement is the most significant and basically sound adult education activity that is being carried on in this country." Why is it basically sound?

Foremost, it is indigenous. It was undertaken and has been carried on by seventeen state-wide organizations, the state's leading civic, educational, religious, and farm groups: men's service clubs—Rotary, Kiwanis, Lions, Civitan, Exchange; women's groups—Federation of Women's Clubs, PTA, University Women, League of Women Voters, Business and Professional Women's Clubs, Pilot, Council of Church Women; the state's two large educational groups—the Education Association and the Library Association; its two adult farm organizations—the Farm Bureau and the Home Demonstration Association; and the state's editors—the Press Association.

Since its inception the Movement has been carried on under the direction of a coördinating committee, composed of the elected state heads of these groups who serve on the committee by virtue of their office. The chairmanship of the committee rotates among its members. Further stability is provided through an administrative committee appointed annually and through a permanent administrative office and staff.

The Movement has had the generous coöperation of well known Georgians, specialists in their several fields, who have served as consultants and prepared the reports on which the work of the Movement is based.

Then, too, the Movement has had the assistance—essential to any organization so loosely formed as this—of a few people who have been willing through devotion and loyalty to the state to remain at work in the back-ground.

Results and Potentialities

The question naturally arises, what has this work meant to Georgia? Its results have of course been intangible, as education is intangible. But today few can be found who will not agree that there is a new spirit abroad in Georgia, and many hold that a vital source of this spirit is the healthy self-analysis stimulated during the past few years by the Movement. The state has recently passed through a political upheaval unsurpassed since the days of the Populists. A session of the legislature has just adjourned having enacted into law more than a score of recommendations made in the reports of the Movement. Of course, one cannot prove that these happenings developed out of the work of the Movement; at the same time evidence points in that direction.

When the work was undertaken in 1937 it grew out of concern over the

paradox of poverty in the face of natural wealth abundant in the state, a concomitant of the colonial status which has so long held back the development of Georgia and her sister states. Since the Movement began war has been declared. The work has therefore taken on new meaning. For perhaps no section of the nation faces more complex difficulties than does the South, where the world-wide turmoil of today makes both more acute and more significant the deep-rooted problems which have long handicapped the region.

Whatever changes the postwar period may bring will be governed necessarily by what there is to start from. Recognizing this fact, the Movement is now in process of revising its reports in accordance with the 1940 census and other recent data. And in an attempt to reach an even wider audience, the text is being rewritten as nearly as possible in Basic English and enlivened by the use of visual methods of presentation.

This citizens' movement in the deep South thus goes on, impelled and challenged by the realization that it, like other such democratic efforts, is a foot "stuck in tomorrow's doorway."

JOSEPHINE WILKINS, *Administrator*
Citizens' Fact-Finding Movement
of Georgia.

Roundup—

This country's wartime celebration of "I am an American Day"—May 16—will have come and gone by the time this issue reaches its readers. From looking through citizen organization publications we gained the impression that many groups were planning appropriate activities and ceremonies . . . The April *Civic Searchlight*, bulletin of the **Detroit Citizens League**, told of an elaborate evening program which was

sponsored by a score of organizations, including the League . . . New York City, a number of counties in Wisconsin where the idea originated, and other communities have planned programs.

We have seen the first two issues of *Tomorrow's Town*, a new monthly publication of the **National Committee on the Housing Emergency**. It is a well written, attractively issued leaflet. Although dealing with subjects entirely in the housing field it should be of interest to anyone concerned about citizen activity in public affairs. The first number is devoted largely to a symposium on England's Uthwatt Report on land use, while the second contains a series of short articles on the implications for postwar housing of new materials and techniques in the field.

The **Section for Citizen Unity of the Office of Civilian Mobilization**, a part of the New York State War Council, has issued a report of its activities for 1942. It tells an impressive story of aid to local groups throughout the state in organizing meetings and providing speakers and materials—all with a view to promoting public understanding of the issues involved in the war and the goals for which we are fighting.

The **Philadelphia Committee of Seventy** has published a very useful election calendar, which gives the facts in a form suitable for ready reference. Included are a list of offices to be voted on this year, present officers of the city and county, a list of the districts accompanied by a clear map, the names of the members of the Republican and Democratic City Committees, and the important dates.

"V Is for Vote Too!" was the slogan used by the **Citizens League of Port Huron** in its promotion activities prior to the spring city elections.

R.M.W.

Taxation and Finance*Edited by Wade S. Smith*

**Tax Exemption
Test Cases
Come to Trial*****Federal government sues
authority bond holders***

HEARINGS have begun in the first of two test cases brought by the Treasury Department in its effort to achieve taxation of income derived from state and municipal bonds. Expert testimony in a case involving a holder of bonds of the Port of New York Authority is now in progress, and a similar case involving bonds of the Triborough Bridge Authority of New York will follow.

Testimony in the Port Authority case began in New York City, where witnesses were mostly those of the Authority and the evidence was predominantly that tending to support the contention that present immunity from federal income taxation resulted in a tangible and substantial benefit to the bond issuing agency in terms of lower interest costs than would otherwise prevail. The hearing was then removed to Washington, where Treasury witnesses attempted rebuttal and developed the thesis that even though the immunity conferred advantages to the debtor unit the advantages were chiefly to the recipient of the income.

There is considerable disposition, especially among the financial community, to regard the cases as decisive in determining whether the present tax-exempt status of state and local bonds will continue. It is expected, of course, that, regardless of the immediate decision, the result will be appealed to the Supreme Court. Furthermore, the

Treasury is bringing its case against the same agencies which were initially involved in its successful effort to tax the incomes of state and local government employees.

There are suggestions, however, that the present bond cases are not necessarily such as to provide precedents binding in the case of the great majority of local governments or of the states. Both the Port Authority and the Triborough Bridge Authority are public service enterprises, and perform none of the so-called governmental functions. Furthermore, the bonds involved in both cases are revenue bonds, that is, limited obligations payable solely from certain stipulated revenues, rather than obligations for which the full faith and credit, i.e., taxing power, of a governmental agency is pledged.

These distinctions are important ones, and it is difficult in the face of them to see where a decision in the present cases upholding the Treasury's contention that bond interest should be taxable to the individual may be extended automatically to cover also income from bonds issued by the states and local governments for governmental purposes.

***Cities Increasing Utility
and Franchise Taxes***

Taxation by cities of their local utilities is increasing, according to the International City Managers' Association. Kansas City, St. Louis, and numerous other cities are among those recently levying new taxes on utilities.

Kansas City, Missouri, estimates a return of approximately \$1,130,000 during the 1943 fiscal year from newly adopted taxes on local utilities: \$420,000 from a 5 per cent tax on gross income, except income from industrial use, of the local power and light company; \$290,000 from a similar tax on

its gas company; \$256,000 from a 4 per cent tax on gross income of the local telephone company; \$57,000 from a tax on the local street railway company of 1 mill per street-car passenger; and \$106,000 from a 3 per cent tax on bus revenue of the street railway company.

Last December St. Louis adopted a 5 per cent tax on the gross receipts of every telephone company operating in the city, while Wenatchee, Washington, obtained nearly \$12,000 during the first fiscal year from a 2 per cent tax on the telephone company and a 3 per cent tax on the local power company.

A 2 per cent franchise tax levied recently by El Paso, Texas, on the local telephone company will, city officials believe, increase by 100 per cent the revenue now obtained by an existing 2 per cent tax on gross sales.

Another Missouri community, Richmond Heights, expects to receive \$10,000 this year from a 2 per cent tax levied on utility companies in December 1941. Hornell, New York, also anticipated \$10,000 this year from a 1 per cent utility tax levied last July.

Results of taxes levied on utilities by several Texas cities, in addition to El Paso, within the last two years was reported by the Association. Waco, for example, obtains about \$33,000 a year from a street rental charge against local power and light, telephone and gas companies; the charge was levied in August 1941.

Wichita Falls has, since October 1941, levied a 2 per cent gross revenue tax against the local electric service company which brings in around \$17,000 a year and in August of last year enacted a 1½ per cent gross revenue tax expected to produce \$11,500 annually from the local gas service company.

Among other Texas cities levying taxes on local utilities are Denison, Galveston, McAllen, and Sweetwater,

with revenues ranging from \$52,000 in Galveston from a gross receipts tax on utilities to about \$6,000 in Denison from a 2 per cent gross income tax on power and light and telephone companies.

Cleveland Urged to Acquire Electric Utility

The city of Cleveland, which last year acquired the privately-owned transit system with proceeds of \$17,500,000 of revenue bonds, is currently considering a proposal that it purchase the properties of the Cleveland Electric Illuminating Company, which is in competition with the municipally-owned light and power plant. At a meeting of the utilities committee of the City Council held early in May, proponents of the plan were heard. Earlier, the opponents had presented their arguments, led chiefly by officials of nearby communities serviced by the CEI who expressed their opposition to a prospective loss in taxes under Cleveland ownership.

According to the *Daily Bond Buyer*, Paul Walter, as spokesman for the Light Plant Association, stated that under municipal ownership the CEI properties would benefit both consumers and the governmental bodies. Had the city owned and operated the private system between 1937 and 1941, consumers could have enjoyed a rate reduction aggregating \$11,013,168, profits to Cleveland would have been \$30,015,968, and none of the communities served by the system would have suffered any loss in tax revenues.

Mr. Walter said that rate reductions to consumers within the city would have been to the level charged by the municipal plant and to outside consumers rates could have been reduced 10 per cent. From \$2,300,000 to \$2,750,000 a year of school, city, county, and state taxes to outside communi-

ties could have been paid under municipal ownership.

It was explained that the reason such very substantial savings could be achieved under municipal ownership arises from the fact that at present the private company's earnings support annual dividends equal to 22 to 24 per cent on the original par value of the stock. Mr. Walter said that, although recent newspaper advertisements of the company "set forth that the company's preparedness program caused it to invest \$35,000,000 in a construction program started in 1939. . . . We have not been able to find any evidence to disclose that the stockholders who made the profits shown above invested one additional dollar toward making the \$35,000,000 construction program possible."

State Income Tax Revenues Expected to Increase

Revenues from state income taxes undoubtedly will increase, according to a forecast by the Federation of Tax Administrators.

After reaching a high of nearly \$400,000,000 in 1938, based on 1937 incomes, collections for 1939 fell to approximately \$330,000,000. But in succeeding fiscal years income tax collections increased at an accelerated rate, passing the \$400,000,000 mark in 1941 and the \$500,000,000 mark in 1942.

It should be noted, however, the federation said, that individual state income tax collections made virtually no gains from 1941 to 1942, whereas corporation income taxes jumped from \$153,000,000 to \$269,000,000, an increase of 65 per cent.

Figures for the first three-quarters of the 1943 fiscal year continue the upward trend, though the rate of increase has fallen off considerably. Figures based on calendar years, which reflect more accurately changes in tax-

able income, reveal substantially the same trend.

Individual variations among states are great. In the 1942 calendar year, Mississippi collected more than twice as much—203.5 per cent—from income taxes as it did in 1941, while collections for South Dakota in contrast decreased 30.5 per cent. In most instances, variations can be accounted for to some degree by distribution of war activities or by legislation changes.

The 25 per cent cut in New York's individual income tax payments, by far the largest in the United States, offset increased collections in other states to hold down the 1942 total individual income tax collections. Iowa followed in 1943 with a 50 per cent cut, while South Dakota and West Virginia repealed their laws this year. South Dakota, however, will collect on 1942 income. Oregon has made several changes in its laws which, it is estimated, will reduce taxes on 1943 income in that state by as much as a third.

"The tendency for income tax collections to rise in the future will be offset by several factors," the federation said. "Legislatures of states with large cash balances may repeal taxes or slash rates. Deduction of federal taxes, permitted in most states levying the state income tax, will have an adverse effect on collections, although the full effect of recent increases will not be felt until 1944. More and more potential taxpayers are entering the armed forces, thereby reducing their taxable income almost to the vanishing point."

The federation said predictions of widespread adoption of state income taxes in those states which do not have them "seem thus far unfulfilled, although other states may follow the example of Delaware in levying flat rate income taxes similar to the federal Victory tax."

County and Township

Edited by Elwyn A. Mauck

Counties Interested in Postwar Plans

San Mateo prepares public works program

THE County Planning Commission of San Mateo County, California, aided by the Federal Works Agency and the National Resources Planning Board, has undertaken the preparation of a postwar public works program. The program is now awaiting approval of the Board of Supervisors. If approved as recommended by the Planning Commission, it would develop as a pay-as-you-go public works construction plan such as that on which the county has been operating for many years.

A complete analysis has been made of population trends, assessed valuations, tax rates, and past expenditures for public works, and on the basis of this fiscal data it was determined that San Mateo County had been expending approximately \$400,000 a year on public works. A list of contemplated capital improvement projects for the next five years was then secured from each department head. A committee of the Planning Commission and the Board of Supervisors was appointed to act as a priority board to list the projects in order of their importance and to fit them into a six-year construction program.

A uniform tax rate maintained during the war years would permit creation of a reserve fund due to postponement of such public works. The reserve fund would be earmarked for projects specified in the postwar public works program and would become available at the close of the war.

Postwar Highway Construction by Counties

Better Roads, in a survey to discover what counties are doing in postwar planning in highway construction, concludes that while some have made definite and detailed plans to resume construction after the war, many are doing regrettably little in this field.

Reasons for this lack of planning include inertia, unwillingness to look ahead, inability to understand the need for planning, lack of money, lack of manpower, especially engineering help, uncertainties of future financing, and inability to foresee the nature of the postwar works program.

The plans of five of the more active counties are described in *Better Roads* to serve as a stimulus to others.

Milwaukee County Fire Chiefs Train Fire Brigades

Fifteen cities, towns, and villages in Milwaukee County, Wisconsin, are participating in a fire-fighting training program designed for key men in industrial plants, department stores, etc., who, in turn, will organize fire brigades in their plants and train their crews. More than 2,500 industrial fire-fighters in 173 plants in the Milwaukee area have been trained through the courses conducted by the Milwaukee County Association of Fire Chiefs.

The items studied include fire signals, use of machinery and equipment, techniques of fire-fighting, salvage, and detection of causes of fires.

Since the industrial fire brigade program was established nearly a year ago, there have been fewer runs to factory fires despite increased hazards resulting from three-shift operation at plants. Of the 5 per cent decrease in fire loss in Milwaukee in 1942, the greater part of this decrease was noted in industrial plant fires.

County Priority Needs Discussed at Conference

The National Association of County Officials held a conference in Omaha, Nebraska, May 24, 25, and 26, which was designed to help the War Production Board create better understanding of wartime problems through co-operation with county officials. A similar meeting was held in Washington in March 1942.

In explaining the purposes of the conference, Mr. Maury Maverick, director of the Government Division of the War Production Board, stated: "The Government Division hopes to present a comprehensive program to enlighten public officials on current War Production Board rules and regulations, and at the same time, to obtain from public officials a clearer understanding of the problems faced in maintaining a minimum—but absolutely necessary—public service."

State-County Highway Cooperation in Illinois

Continuing its series on state-local highway relations begun last October,¹ *Better Roads* recently published an article explaining the coöperative program followed in the state of Illinois.

The article explains that relations between the State Highway Department and county highway departments have been close and cordial because of historical development, the nature of state laws, and the undeviating policy of the state department to remain on friendly terms, respect county rights and not encroach on county authority. The result has been that the counties operate with considerable autonomy but follow as a matter of course the practices recommended by the state. Their legislative programs are developed and presented to the

General Assembly together differing only in that the State Highway Department presents the primary road program and the counties the secondary road program.

Counties, classified on the basis of population, are permitted to designate a certain percentage of their total mileage as "state-aid roads," although the term is now a misnomer. Such designation is subject to the approval of the state, and the roads must form a reasonably interconnected system with the county and with neighboring counties.

The sources of highway funds are three: (1) Refunds are made from the state treasury to amortize bonds on roads built before 1931. A law repealed that year promised a 50 per cent refund to counties building roads under state supervision. The state is now assisting in retiring bonds issued under this provision. (2) One third of the motor fuel tax collected by the state is returned to the counties. (3) A county highway property tax may be levied. The expenditure of this revenue differs from both the preceding in that it need not be brought under state supervision.

The selection of a county superintendent of highways is subject to more state supervision than is found in most states. Not only does the state prescribe minimum educational and experience qualifications, but all candidates must be examined by the appropriate state board. It certifies all who pass without indicating relative rank, and the county board may select from the list so formulated. The superintendent serves for six years but is removable by the county board for incompetence, neglect, or malfeasance.

Township highway commissioners are independently elected and are not under supervision or control of the county superintendent. However, he is instructed to advise them, and

¹See NATIONAL MUNICIPAL REVIEW, December 1942, p. 638.

may veto township road expenditures of more than \$200. Also he has certain appellate power over decisions of township commissioners. The state department has no jurisdiction.

Under certain provisions hard-surfaced roads built by the county are taken over by the state for maintenance. Except for unimproved roads for which income from the property tax is usually sufficient, all county highway work, in both construction and maintenance, is now under state supervision. However, the state does not exercise control over equipment used in construction and maintenance.

And lastly, an *esprit de corps* is maintained by such means as highway conferences held annually at the University of Illinois and district associations of highway superintendents which hold meetings monthly or quarterly.

Propose Transfer of Authority for District of Columbia

The demands of war on the time of Congress, as well as increasing necessity for prompt action in matters of concern to the District of Columbia, has prompted introduction in the House of Representatives of a bill that would transfer authority regarding administrative details of the District's government from Congress to the District Commissioners. It is anticipated that this bill will be merely the first in a series designed to give more self-government to the District.

The present bill involves the granting of licenses under specified conditions, the bonding of businesses affecting public health and safety, rental of District property, granting of permits to lay conduits and pipes, suspension of officers and employees, naming of highways and similar public places and property, and fixing and collection of certain fees.

Proportional Representation

Edited by George H. Hallett, Jr.

(This department is successor to the Proportional Representation Review)

A Democratic Election in Denmark

New plans for Long Beach A Cincinnati vacancy

THE Danish people gave a heartening demonstration of their will to self-government on March 23, when the Danish Folketing (lower house of Parliament) was elected for the first time since the Nazi occupation of Denmark.

Apparently the election was not interfered with and the voters were not overawed by the presence of the army of occupation. Nearly 90 per cent of those qualified voted, 2,009,295 out of approximately 2,250,000, as contrasted with slightly less than 80 per cent at the last previous election on April 3, 1939, when the total vote was 1,699,889 out of a possible 2,146,324.¹ In the increased total poll the Nazi candidates lost not only in percentage but in actual numbers of votes.

The Folketing is elected by a party list system of proportional representation in districts choosing several members each. Under this plan the Nazis got almost exactly the same share of the members elected that they had of the votes cast, but this was only three out of 148, a loss of one. The Peasant party, which had been accused of too friendly an attitude toward the invaders, had its voting strength cut in two and elected two instead of four. On the other hand the independent "Danish Rally" party, led by the pub-

¹The figures in this account were supplied by the Information Service of the National America Denmark Association, 116 Broad Street, New York City, which collected the figures of this year's election from press cables.

lisher Arne Soerensen and the clergyman-playwright Kaj Munk, increased its vote fivefold on an appeal for open defiance of the Germans and elected

three members for the first time.

The total distribution of votes and seats, compared with the previous election, was as follows:

Party	Votes Cast		Members Elected*	
	1939	1943	1939	1943
Labor (Social-demokrater)	729,619 (42.9%)	894,636 (44.5%)	64 (43.2%)	66 (44.6%)
Conservative (Konservative)	301,625 (17.8%)	421,051 (21.0%)	26 (17.6%)	31 (20.9%)
Liberal (Venstre)	309,355 (18.2%)	376,463 (18.7%)	30 (20.3%)	28 (18.9%)
Left-wing Liberal (Radikale)	161,834 (9.5%)	175,025 (8.7%)	14 (9.5%)	13 (8.8%)
Nazi (Nazister)	46,048 ^b (2.7%)	43,277 (2.2%)	4 (2.7%)	3 (2.0%)
Danish Rally (Dansk Samling)	8,553 (.5%)	43,257 (2.1%)	0 (.0%)	3 (2.0%)
Right Union (Retsforbundet)	33,783 (2.0%)	31,185 (1.6%)	3 (2.0%)	2 (1.3%)
Peasant (Bondepartiet)	50,829 (3.0%)	24,401 (1.2%)	4 (2.7%)	2 (1.3%)
Communist (Kommunist)	40,893 (2.4%)	—	3 (2.0%)	—
Totals	1,699,889	2,009,295	148	148

*The slight departures from exact proportionality are caused by the districting.

^bThe combined vote of the Nazis (31,032) and of the pro-Nazi Slesvig party (Slesvigsk parti) (15,016). The Slesvig party did not contest this year's election as a separate group.

Long Beach Proceeds in Spite of Veto

As announced in this department for April, the Long Beach (Long Island) Citizens Union had planned to submit to the city's voters this fall a new P. R.-city manager charter under a bill passed by the legislature to permit new charters to be put on the ballot by petition.¹

The bill, however, was vetoed by Governor Dewey, as it had been vetoed

by Governor Lehman the year before. It had been passed again by both houses unanimously and received strong backing from many sources, including the Yonkers City Council, the city administration of Schenectady and citizen groups in New York City, Schenectady, Long Beach, Johnstown and New Rochelle. The New York Conference of Mayors, however, reversed its favorable stand of the year before and influential bar associations expressed the opinion that charter revisions should be undertaken only by official bodies. The veto message held some hope for the future, for it showed that the Governor did not understand the situation which the bill was designed to correct. In the meantime

¹Senate Introductory No. 252, by Senator Thomas C. Desmond of Newburgh, identical with Assembly Introductory No. 1107, by Assemblyman Harold Armstrong of Schenectady.

²See the NATIONAL MUNICIPAL REVIEW for June 1942, page 360.

plans to make immediate use of it had to be abandoned.

Fortunately, the existing home rule machinery of New York State permits even a complete charter revision to be accomplished by unofficial groups with popular support by various indirect methods. The Long Beach Citizens Union has decided to use one of them and to proceed with its campaign.

It plans to put on the ballot by petition two separate questions. The first will be a short charter amendment prescribing P. R. and the manager plan as briefly as possible, corresponding to the P. R.-manager amendment adopted in Yonkers by petition and popular vote in 1938. The courts held in 1940, when a group of citizens in Johnstown tried to adopt the same combination with extensive auxiliary changes to put the new plan in the best possible form, that an extensive amendment constituted a new charter and could not be adopted by the amending procedure; but there is still nothing to prevent a short amendment from being submitted by the petition route.

The second question will be a proposal to authorize a charter commission, named in the petition, to finish the job. If approved by the voters, this commission will be empowered to prepare a new charter and submit it to the voters at a general or special election any time within two years.

Thus by the presentation and adoption of three propositions, two this fall and one after the charter commission has reported, the Long Beach Citizens Union hopes to accomplish the same final result that it might have accomplished by the adoption of a single proposition if the Governor had permitted the Desmond-Armstrong bill to become law. The first P. R. election under this program will be held in the fall of 1945, the first date

possible under the constitution, but the badly needed financial safeguards which the Union had hoped to impose on the present city administration next January as part of the new charter, will have to be postponed a year.

The Mayor of the city has announced his support of the idea of charter revision and suggested a charter commission. Whether this development can be turned into the channels already planned by the friends of charter reform or is intended merely as a diversion to confuse the issue remains to be seen.

A Vacancy Filled in Cincinnati

Charles P. Taft, son of the former President and Chief Justice, resigned his place on the P. R. city council of Cincinnati last Thanksgiving Day because of his post as assistant director of Defense, Health and Welfare in the federal government. The Ohio Supreme Court had just held that a Canton councilman who went into military service could not remain on the Council and Mr. Taft decided that the significant circumstances of the case paralleled his own, even though he had been actually able to discharge the duties of both positions and had been advised at the time of his acceptance of the federal post that there was no conflict.

Under the Cincinnati charter, vacancies in the Council are filled by majority vote of the remaining members, but on previous occasions—in 1930, 1932, and 1936—the Council had properly permitted the group to which the vacating member belonged to name his successor. All three newspapers recommended editorially that this precedent be followed. Mr. Taft is an independent Republican who was elected on the ticket of the City Charter Committee. The other Charter

councilmen appropriately nominated to succeed him Charles M. Merry, the Charter candidate last defeated in the 1941 P. R. election, many of whose votes had transferred to Mr. Taft as next choice when Mr. Merry was eliminated.

The Republican organization majority deferred action until February 3, when it acted on the principle of arbitrary power and elected a regular Republican, Charles F. Weber, who had just retired from the law faculty of the University of Cincinnati. This raised the organization's five-to-four majority to a two-thirds majority, six-to-three, enough to pass measures by emergency procedure, to override the advice of the city's unusually capable City Planning Commission, and to pass ordinary measures even if one of the organization councilmen sides with the City Charter Committee members in opposition.

This occurrence emphasizes the importance of having charter provisions which not only give fair representation at regular elections but protect the principle when vacancies occur.

The New York City charter requires any vacancy to be filled by appointment of a person of the same party if the vacating member was elected as the nominee of a party. This, of course, would not be a suitable safeguard when elections are nonpartisan, as they are in all the other P. R. cities.

The city of Yonkers and Massachusetts cities which adopt P. R., as Cambridge and Lowell have, fill vacancies by a recount of the ballots of the particular voters whom the vacancy leaves unrepresented. This automatically preserves the fairness of representation of different elements which P. R. secures at regular elections. The

first actual use of this plan in the United States was to fill a military vacancy in the Yonkers City Council last summer.¹ Yonkers has been benefiting from the salutary result of this recount ever since.

Alice Henry

One of the best and most effective friends of true representative government, Alice Henry, died in Melbourne, Australia, on February 14. She would have been eighty-six on March 21.

Born and educated in Australia, Miss Henry spent a large part of her long and active life in the United States, where she is affectionately remembered by many thousands of working women as the first editor of *Life and Labor*, organ of the Women's Trade Union League, secretary of the League's educational department, and director of its Training School for Active Workers in the Labor Movement, which cooperated with the University of Chicago. Earlier she had conducted the women's department of the official organ of the Chicago Federation of Labor. She was the author of two books, *The Trade Union Woman* and *Women in the Labor Movement*.

Miss Henry's interests were wide and she brought to them all ability and enthusiasm. She was one of the most active proponents of proportional representation in the ranks of organized labor.

The last few years of her life were spent in retirement in her native country, but to the last she kept in touch with the leaders of the P. R. movement in this country, who mourn her as a personal friend.

¹See the account in this department for September 1942, page 468.

Books in Review

Edited by ELSIE S. PARKER

Homes for Heroes. Fourth Annual Report of the Housing Authority of the City of Los Angeles. Los Angeles, 1943. 56 pp. Illus.

It is a baffling experience for a reviewer to be confronted with what seems to be perfection. Any sensible person knows that perfection just isn't on this earth. And besides, half the fun of reviewing is finding fault. *Homes for Heroes*, Fourth Annual Report of the Housing Authority of the City of Los Angeles, is frustrating on both scores. Conservatively speaking, it is the best piece of local government reporting that I have ever seen.

The title gives the show away. It shares the cover with a photograph of a homely defense worker and his homely wife and son. That uncompromising showmanship sets the pace for so dramatic a production that the unrelieved black and white of the interior has a dramatic effect and the reader would probably swear, after reading the book, that it was done in reds, greens, and yellows. Movement as well as color is suggested. Not only because there is a generous use of stunning photography throughout, but also because of skillful makeup, the total effect is that of a well done documentary movie. Not for nothing, apparently, does the Los Angeles Housing Authority operate in Hollywood.

On the content side, as well as from the production angle, *Homes for Heroes* is impeccable. With model thoroughness and in dramatic yet muted style, the text explores housing history—national and local, housing aims in war and in peace, housing organization, housing accomplishment, housing background—well, everything anyone would think of wanting to know about pub-

lic housing in Los Angeles. Tabular material is sparingly used, but when it is brought in the presentation is an honest page of numbers without pictorial devices.

This paean of praise becomes positively embarrassing. The critic's only escape is to point out that—the Los Angeles paragons failed to put in page numbers!

M. R.

Opportunities in the Armed Forces.

A Handbook of Military Information for Civilians, Enlisted Men, and Officers. By Maxwell Lehman and Morton Yarmon. New York City, The Viking Press, 1943. 418 pp. \$2.95.

This book is the product of two editors of a very reliable publication in the governmental field—the *Civil Service Leader* of New York City—which each week lists opportunities in governmental service at several levels. The reputations which its editors have established for accuracy and timeliness is such that this reviewer feels that all the data which should be included in such a book is here and was accurate at the time of publication.

The mechanical arrangement of the book is striking and praiseworthy. It is divided into six sub-books, each of which is intelligently subdivided. The index is in the front of the book. Explanatory notes are written in colloquial style—you're, don't, here's.

The Foreword tells how the book came to be and in it is a significant statement: "We discovered that the American fighting man wants to learn the know-how of his business, wants to go to school if it is open to him, to improve himself so that he can do the best job of which he is capable

for the nation." It is splendid and heartening to find our gallant defenders so eager for education. Those of us who remain civilians must so order the affairs of local government and all fields of collective and coöperative endeavor, that when our men and women now in uniform again become civilians they will continue to have the same objective, and for the same reason—to do "the best job" and to do it "for the nation."

WALTER J. MILLARD

Municipal Fire Administration. Municipal Personnel Administration. Chicago, International City Managers' Association, 1942. x, 666 and xii, 429 pp. respectively. \$7.50 each.

These volumes represent two of the "municipal management" series published for the Institute for Training in Municipal Administration by the International City Managers' Association. Both are based on actual experience and practice as observed in a large number of cities.

Municipal Fire Administration concentrates on the problems facing those at the head of the fire department—selecting and directing personnel, organization, improving the city's fire insurance grading, records and reporting, the measurement of results. The volume contains numerous tables, charts, diagrams, and illustrations which contribute to its usefulness.

Municipal Personnel Administration is now in its third and revised edition. It covers job classification, salary standardization, recruitment, training, service ratings, employee relationships, retirement systems, and other personnel problems—all discussed from the management point of view.

Municipalities and the Law in Action. A Record of City Legal Experience Covering the First Year of the War.

Edited by Charles S. Rhyne. Washington, D. C., National Institute of Municipal Law Officers, 1943. 611 pp. \$7.50.

This volume covers the proceedings of the 1942 war conference of the National Institute of Municipal Law Officers. It tells the story of the effect of the first year of the war upon U. S. cities. The authors—participants in the conference—are city attorneys from various parts of the country. Most of the major municipal legal problems have been covered in their discussion making the volume an excellent reference work for city attorneys and other local officials.

Additional Books and Pamphlets

Assessments

Papers Presented at the Ninth National Conference on Assessment Administration, held at Denver, Colorado, September 9-12, 1942. Chicago, National Association of Assessing Officers, 1942. vi, 64 pp. \$1.

Codification of Ordinances

Codification of Municipal Ordinances. By Charles S. Rhyne. Washington, D. C., National Institute of Municipal Law Officers, 1943. 43 pp. \$2.

Initiative and Referendum

State Proposals Voted Upon—1942. By Abe Blunar and the Elections Unit, Division of State and Local Government. Washington, D. C., Bureau of the Census, 1943. 19 pp.

Legal Decisions

Recent Leading Decisions in Various Fields. Edited by the Students of the New York University School of Law, New York City, New York University School of Law, 1943. 66 pp. \$1.

Municipal Government

Civic Developments of Rochester's First Half Century 1817-1878. By Blake McKelvey. Rochester, New York, Public Library, 1943. 24 pp. 25 cents.

Planning

A List of References on Residential and Industrial Decentralization. By Katherine McNamara. Cambridge, Massachusetts, Library of the Departments of Landscape Architecture and Regional Planning, Harvard University, 1943. 9 pp.

A Regional Planning Browsing List. Selected by John M. Gaus. Cambridge, Massachusetts, Library of the Departments of Landscape Architecture and Regional Planning, Harvard University, 1943. 7 pp.

Postwar Planning

Business Reserves for Postwar Survival. Their Impact on Capital Adjustments. By Mark S. Massel. Washington, D. C., National Planning Association, 1943. 132 pp. 50 cents.

National Resources Development Report for 1943. Message from the President of the United States. Part 1. Postwar Plan and Program¹; Part 2. Wartime Planning for War and Postwar; Part 3. Security, Work, and Relief Policies.¹ Washington, D. C., Superintendent of Documents, 1943. 3, 121, and 652 pp. respectively. 25 cents, 30 cents, and \$2.25.

Public Relations

A Study in Public Relations. Case history of the Relations Maintained between a Department of Public Assistance and the People of a State. By Harold P. Levy. New York City, Russell Sage Foundation, 1943. 165 pp. \$1.

¹For a discussion of Parts 1 and 3 see "NRPB Proposes Security Program," by Eveline M. Burns, NATIONAL MUNICIPAL REVIEW, May 1943, pp. 232-236.

Recreation

Teen Trouble—What Recreation Can Do About It. By Virginia Musselman. New York City, National Recreation Association, 1943. 24 pp. 10 cents.

Taxation and Finance

Cost Distribution for Payroll and Equipment in the Water Department of Kansas City, Missouri. By J. D. Senevey. Chicago, Municipal Finance Officers Association, 1943, 4 pp. 25 cents.

Gearing State Tax Systems to the War. By Mabel L. Walker. Philadelphia, Tax Institute, University of Pennsylvania, 1943. 4 pp. 25 cents.

State and Local Financial Relations in Texas. By H. C. Bradshaw. College Station, Agricultural and Mechanical College of Texas, 1942. 26 pp.

A Study of County Taxation and Government. How Local Groups May Improve Conditions. By L. P. Gabbard, E. D. Solberg, and H. C. Bradshaw. College Station, Agricultural and Mechanical College of Texas, 1943. 24 pp.

Tax Problems of the Future. By Mabel L. Walker. Philadelphia, Tax Institute, University of Pennsylvania, 1943. 7 pp. 25 cents.

Transit

The Record of Transit Fares in Thirty-Nine American Cities. New York City, Citizens Budget Commission, 1943. 25 pp.

Voting

Should the Voting Age Be Lowered to Eighteen. Broadcast of America's Town Meeting of the Air. By Charles P. Taft, Mary Lou Barger, John E. Walker, Sidney Silvian, and James F. Concannon. Columbus, Ohio, American Education Press, 1943. 23 pp. 10 cents.

War and Defense

Civilian Defense Manual on Legal Aspects of Civilian Protection. Prepared by the American Bar Association for the United States Office of Civilian Defense. Washington, D. C., Superintendent of Documents, 1943. ix, 242 pp. 35 cents.

Handbook of Emergency War Agencies. By Office of War Information. Washington, D. C., Superintendent of Documents, 1943. 143 pp. 20 cents.

Official War Publications—Guide to State, Federal, and Canadian Publications (Volume V). By Jerome K. Wilcox. Berkeley, Bureau of Public Administration, University of California, 1943. 252 pp. \$1.75.

Correction

In last month's "Books in Review" the price of "Cities Are for People," by Mel Scott, published by the Pacific Northwest Academy, Los Angeles, should have read \$1.50. The price listed, \$1.00, applies only to libraries, government agencies, dealers, etc.

EDITORIALS

(Continued from Page 283)

good neighbor policy, to quit monopolizing the word American. For another, it seems something more than tragic to set aside as we do for mother, father, poppy, tag, Indian, bird, arbor, forefathers, Susan B. Anthony, etc., just one day to express our appreciative understanding of

what it means to be what we are and to live where we do.

The simplifiers who slogan everything and reduce all propositions to the lowest possible intelligence may have given the idea more superficial "oomph" but have thereby not damaged it with shallowness. It might help recapture an understanding of the original concept of this program to change the name back to National Citizenship Day.

PUBLIC SAFETY PROBLEMS

(Continued from Page 290)

and an eager desire to "try it out" dominated the department. Obviously there was nothing to lose; possibly there was much to gain.

Four really outstanding representatives were elected. The organization meeting began with a marked attitude of caution. It closed with enthusiasm. Innumerable topics for discussion have been suggested. The democratic process has had a new revival of interest, not only in the department but in the town's thinking as well.

Certainly the plan is in the modern industrial trend toward joint responsibility of public, management and employee in furtherance of community interest. Time alone will determine its effectiveness in the municipal field.

— Buy United States War Bonds and Stamps —